

SECOND REGULAR SESSION

# HOUSE BILL NO. 2234

## 101ST GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE BLACK (7).

4586H.011

DANA RADEMAN MILLER, Chief Clerk

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### AN ACT

To repeal sections 104.010, 104.020, 104.035, 104.090, 104.130, 104.170, 104.200, 104.312, 104.410, 104.436, 104.490, 104.515, 104.625, 104.810, 104.1003, 104.1018, 104.1024, 104.1051, 104.1060, 104.1066, 104.1072, 104.1084, 104.1091, and 476.521, RSMo, and to enact in lieu thereof twenty-three new sections relating to retirement systems.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Sections 104.010, 104.020, 104.035, 104.090, 104.130, 104.170, 104.200, 104.312, 104.410, 104.436, 104.490, 104.515, 104.625, 104.810, 104.1003, 104.1018, 104.1024, 104.1051, 104.1060, 104.1066, 104.1072, 104.1084, 104.1091, and 476.521, RSMo, are repealed and twenty-three new sections enacted in lieu thereof, to be known as sections 104.010, 104.020, 104.035, 104.090, 104.170, 104.200, 104.312, 104.410, 104.436, 104.490, 104.515, 104.625, 104.810, 104.1003, 104.1018, 104.1024, 104.1051, 104.1060, 104.1066, 104.1072, 104.1084, 104.1091, and 476.521, to read as follows:

104.010. 1. The following words and phrases as used in sections 104.010 to 104.800, unless a different meaning is plainly required by the context, shall mean:

(1) "Accumulated contributions", the sum of all deductions for retirement benefit purposes from a member's compensation which shall be credited to the member's individual account and interest allowed thereon;

(2) "Active armed warfare", any declared war, or the Korean or Vietnamese Conflict;

(3) "Actuarial equivalent", a benefit which, when computed upon the basis of specified actuarial assumptions approved by the board, is equal in value to a certain amount or other benefit;

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

10 (4) "Actuarial tables", the actuarial tables approved and in use by a board at any given  
11 time;

12 (5) "Actuary", the actuary who is a member of the American Academy of Actuaries  
13 or who is an enrolled actuary under the Employee Retirement Income Security Act of 1974  
14 and who is employed by a board at any given time;

15 (6) "Annuity", annual payments, made in equal monthly installments, to a retired  
16 member from funds provided for in, or authorized by, this chapter;

17 (7) "Annuity starting date", the first day of the first month with respect to which an  
18 amount is paid as an annuity under sections 104.010 to 104.800, and the terms retirement,  
19 time of retirement, and date of retirement shall mean annuity starting date as defined in this  
20 subdivision unless the context in which the term is used indicates otherwise;

21 (8) "Average compensation", the average compensation of a member for the thirty-six  
22 consecutive months of service prior to retirement when the member's compensation was  
23 greatest; or if the member is on workers' compensation leave of absence or a medical leave of  
24 absence due to an employee illness, the amount of compensation the member would have  
25 received may be used, as reported and verified by the employing department; or if the  
26 member had less than thirty-six months of service, the average annual compensation paid to  
27 the member during the period up to thirty-six months for which the member received  
28 creditable service when the member's compensation was the greatest; or if the member is on  
29 military leave, the amount of compensation the member would have received may be used as  
30 reported and verified by the employing department or, if such amount is not determinable, the  
31 amount of the employee's average rate of compensation during the twelve-month period  
32 immediately preceding such period of leave, or if shorter, the period of employment  
33 immediately preceding such period of leave. The board of each system may promulgate rules  
34 for purposes of calculating average compensation and other retirement provisions to  
35 accommodate for any state payroll system in which compensation is received on a monthly,  
36 semimonthly, biweekly, or other basis;

37 (9) "Beneficiary", any persons or entities entitled to or nominated by a member or  
38 retiree who may be legally entitled to receive benefits pursuant to this chapter;

39 (10) "Biennial assembly", the completion of no less than two years of creditable  
40 service or creditable prior service by a member of the general assembly;

41 (11) "Board of trustees", "board", or "trustees", a board of trustees as established for  
42 the applicable system pursuant to this chapter;

43 (12) "Chapter", sections 104.010 to 104.800;

44 (13) "Compensation":

45 (a) All salary and wages payable out of any state, federal, trust, or other funds to an  
46 employee for personal services performed for a department; but including only amounts for

47 which contributions have been made in accordance with section 104.436, or section 104.070,  
48 whichever is applicable, and excluding any nonrecurring single sum payments or amounts  
49 paid after the member's termination of employment unless such amounts paid after such  
50 termination are a final installment of salary or wages at the same rate as in effect immediately  
51 prior to termination of employment in accordance with a state payroll system adopted on or  
52 after January 1, 2000, or any other one-time payments made as a result of such payroll  
53 system;

54 (b) All salary and wages which would have been payable out of any state, federal,  
55 trust or other funds to an employee on workers' compensation leave of absence during the  
56 period the employee is receiving a weekly workers' compensation benefit, as reported and  
57 verified by the employing department;

58 (c) Effective December 31, 1995, compensation in excess of the limitations set forth  
59 in Internal Revenue Code Section 401(a)(17) shall be disregarded. The limitation on  
60 compensation for eligible employees shall not be less than the amount which was allowed to  
61 be taken into account under the system as in effect on July 1, 1993. For this purpose, an  
62 "eligible employee" is an individual who was a member of the system before the first plan  
63 year beginning after December 31, 1995;

64 (d) **The board by its rules may further define "compensation" in a manner**  
65 **consistent with this definition;**

66 (14) "Consumer price index", the Consumer Price Index for All Urban Consumers for  
67 the United States, or its successor index, as approved by a board, as such index is defined and  
68 officially reported by the United States Department of Labor, or its successor agency;

69 (15) "Creditable prior service", the service of an employee which was either rendered  
70 prior to the establishment of a system, or prior to the date the employee last became a member  
71 of a system, and which is recognized in determining the member's eligibility and for the  
72 amount of the member's benefits under a system;

73 (16) "Creditable service", the sum of membership service and creditable prior service,  
74 to the extent such service is standing to a member's credit as provided in this chapter; except  
75 that in no case shall more than one day of creditable service or creditable prior service be  
76 credited any member for any one calendar day of eligible service credit as provided by law;

77 (17) "Deferred normal annuity", the annuity payable to any former employee who  
78 terminated employment as an employee or otherwise withdrew from service with a vested  
79 right to a normal annuity, payable at a future date;

80 (18) "Department", any department or agency of the executive, legislative or judicial  
81 branch of the state of Missouri receiving state appropriations, including allocated funds from  
82 the federal government but not including any body corporate or politic unless its employees

83 are eligible for retirement coverage from a system pursuant to this chapter as otherwise  
84 provided by law;

85 (19) "Disability benefits", benefits paid to any employee while totally disabled as  
86 provided in this chapter;

87 (20) "Early retirement age", a member's attainment of fifty-five years of age and the  
88 completion of ten or more years of creditable service, except for uniformed members of the  
89 water patrol;

90 (21) "Employee":

91 (a) Effective August 28, 2007, any elective or appointive officer or person employed  
92 by the state who is employed, promoted or transferred by a department into a new or existing  
93 position and earns a salary or wage in a position normally requiring the performance by the  
94 person of duties during not less than one thousand forty hours per year, including each  
95 member of the general assembly but not including any patient or inmate of any state,  
96 charitable, penal or correctional institution. However, persons who are members of the public  
97 school retirement system and who are employed by a state agency other than an institution of  
98 higher learning shall be deemed employees for purposes of participating in all insurance  
99 programs administered by a board established pursuant to section 104.450. This definition  
100 shall not exclude any employee as defined in this subdivision who is covered only under the  
101 federal Old Age and Survivors' Insurance Act, as amended. As used in this chapter, the term  
102 "employee" shall include:

103 a. Persons who are currently receiving annuities or other retirement benefits from  
104 some other retirement or benefit fund, so long as they are not simultaneously accumulating  
105 creditable service in another retirement or benefit system which will be used to determine  
106 eligibility for or the amount of a future retirement benefit;

107 b. Persons who have elected to become or who have been made members of a system  
108 pursuant to section 104.342;

109 (b) Any person who is not a retiree and has performed services in the employ of the  
110 general assembly or either house thereof, or any employee of any member of the general  
111 assembly while acting in the person's official capacity as a member, and whose position does  
112 not normally require the person to perform duties during at least one thousand forty hours per  
113 year, with a month of service being any monthly pay period in which the employee was paid  
114 for full-time employment for that monthly period; except that persons described in this  
115 paragraph shall not include any such persons who are employed on or after August 28, 2007,  
116 and who have not previously been employed in such positions;

117 (c) "Employee" does not include special consultants employed pursuant to section  
118 104.610;

119 (d) The system shall consider a person who is employed in multiple positions  
120 simultaneously within a single agency to be working in a single position for purposes of  
121 determining whether the person is an employee as defined in this subdivision;

122 (22) "Employer", a department of the state;

123 (23) "Executive director", the executive director employed by a board established  
124 pursuant to the provisions of this chapter;

125 (24) "Fiscal year", the period beginning July first in any year and ending June  
126 thirtieth the following year;

127 (25) "Full biennial assembly", the period of time beginning on the first day the  
128 general assembly convenes for a first regular session until the last day of the following year;

129 (26) "Fund", the benefit fund of a system established pursuant to this chapter;

130 (27) "Interest", interest at such rate as shall be determined and prescribed from time to  
131 time by a board;

132 (28) "Member", as used in sections 104.010 to 104.272 or 104.601 to 104.800 shall  
133 mean an employee, retiree, or former employee entitled to a deferred annuity covered by the  
134 Missouri department of transportation and highway patrol employees' retirement system.  
135 "Member", as used in this section and sections 104.312 to 104.800, shall mean an employee,  
136 retiree, or former employee entitled to deferred annuity covered by the Missouri state  
137 employees' retirement system;

138 (29) "Membership service", the service after becoming a member that is recognized  
139 in determining a member's eligibility for and the amount of a member's benefits under a  
140 system;

141 (30) "Military service", all active service performed in the United States Army, Air  
142 Force, Navy, Marine Corps, Coast Guard, and members of the United States Public Health  
143 Service or any women's auxiliary thereof; and service in the Army National Guard and Air  
144 National Guard when engaged in active duty for training, inactive duty training or full-time  
145 National Guard duty, and service by any other category of persons designated by the President  
146 in time of war or emergency;

147 (31) "Normal annuity", the annuity provided to a member upon retirement at or after  
148 the member's normal retirement age;

149 (32) "Normal retirement age", an employee's attainment of sixty-five years of age and  
150 the completion of four years of creditable service or the attainment of age sixty-five years of  
151 age and the completion of five years of creditable service by a member who has terminated  
152 employment and is entitled to a deferred normal annuity or the member's attainment of age  
153 sixty and the completion of fifteen years of creditable service, except that normal retirement  
154 age for uniformed members of the highway patrol shall be fifty-five years of age and the  
155 completion of four years of creditable service and uniformed employees of the water patrol

shall be fifty-five years of age and the completion of four years of creditable service or the attainment of age fifty-five and the completion of five years of creditable service by a member of the water patrol who has terminated employment and is entitled to a deferred normal annuity and members of the general assembly shall be fifty-five years of age and the completion of three full biennial assemblies. Notwithstanding any other provision of law to the contrary, a member of the Missouri department of transportation and highway patrol employees' retirement system or a member of the Missouri state employees' retirement system shall be entitled to retire with a normal annuity and shall be entitled to elect any of the survivor benefit options and shall also be entitled to any other provisions of this chapter that relate to retirement with a normal annuity if the sum of the member's age and creditable service equals eighty years or more and if the member is at least forty-eight years of age;

(33) "Payroll deduction", deductions made from an employee's compensation;

(34) "Prior service credit", the service of an employee rendered prior to the date the employee became a member which service is recognized in determining the member's eligibility for benefits from a system but not in determining the amount of the member's benefit;

(35) "Reduced annuity", an actuarial equivalent of a normal annuity;

(36) "Retiree", a member who is not an employee and who is receiving an annuity from a system pursuant to this chapter;

(37) "System" or "retirement system", the Missouri department of transportation and highway patrol employees' retirement system, as created by sections 104.010 to 104.270, or sections 104.601 to 104.800, or the Missouri state employees' retirement system as created by sections 104.320 to 104.800;

(38) "Uniformed members of the highway patrol", the superintendent, lieutenant colonel, majors, captains, director of radio, lieutenants, sergeants, corporals, and patrolmen of the Missouri state highway patrol who normally appear in uniform;

(39) "Uniformed members of the water patrol", employees of the Missouri state water patrol of the department of public safety who are classified as water patrol officers who have taken the oath of office prescribed by the provisions of chapter 306 and who have those peace officer powers given by the provisions of chapter 306;

(40) "Vesting service", the sum of a member's prior service credit and creditable service which is recognized in determining the member's eligibility for benefits under the system.

2. Benefits paid pursuant to the provisions of this chapter shall not exceed the limitations of Internal Revenue Code Section 415, the provisions of which are hereby incorporated by reference. Notwithstanding any other law to the contrary, the board of trustees may establish a benefit plan under Section 415(m) of the Internal Revenue Code of

193 1986, as amended. Such plan shall be created solely for the purposes described in Section  
194 415(m)(3)(A) of the Internal Revenue Code of 1986, as amended. The board of trustees may  
195 promulgate regulations necessary to implement the provisions of this subsection and to create  
196 and administer such benefit plan.

104.020. There is hereby created the "Missouri Department of Transportation and  
2 Highway Patrol Employees' Retirement System", which shall be a body corporate and an  
3 instrumentality of the state. In such system shall be vested the powers and duties specified in  
4 sections 104.010 to ~~[104.270]~~ **104.312** and such other powers as may be necessary or proper  
5 to enable it, its officers, employees, and agents to carry out fully and effectively all the  
6 purposes of sections 104.010 to ~~[104.270]~~ **104.312**.

104.035. 1. Any member whose employment terminated prior to August 13, 1976,  
2 and who had served twenty years or more as an employee shall be entitled to a deferred  
3 normal annuity based on his creditable service, average compensation, and the act in effect at  
4 the time his employment was terminated.

5 2. Any member whose employment terminates on or after August 13, 1976, and prior  
6 to June 1, 1981, and who had served fifteen or more years' creditable service as an employee  
7 or had served ten or more years of creditable service as an employee and was at least thirty-  
8 five years of age at the date of termination of employment shall be entitled to a deferred  
9 normal annuity based on his creditable service, average compensation, and the act in effect at  
10 the time his employment was terminated.

11 3. Any member whose employment terminates on or after June 1, 1981, and who has  
12 ten or more years of creditable service at the date of termination of employment shall be  
13 entitled to a deferred normal annuity based on the member's creditable service, average  
14 compensation and the act in effect at the time the member's employment is terminated.

15 4. Any member entitled to a deferred normal annuity as provided in subsection 1, 2, 3  
16 or 5 of this section who reenters the service of a department and again becomes a member of  
17 the system ~~[and thereafter serves for one continuous year]~~ shall have his prior period of  
18 service restored, so that benefits determined by reason of his retirement or subsequent  
19 withdrawal from service will include the sum of all periods of creditable service, and his  
20 annuity shall be based on his creditable service, average compensation, and the act in effect at  
21 the time of his retirement or subsequent withdrawal from service.

22 5. Notwithstanding any other law to the contrary, any member of the transportation  
23 department and highway patrol retirement system whose employment terminated on or after  
24 September 28, 1992, who has five or more years of vesting service as an employee at the date  
25 of termination of employment shall be entitled to a deferred normal annuity based on the  
26 member's creditable service, average compensation, and the act in effect at the time the  
27 member's employment was terminated.

104.090. 1. The normal annuity of a member shall equal one and six-tenths percent  
2 of the average compensation of the member multiplied by the number of years of creditable  
3 service of such member. In addition, the normal annuity of a uniformed member of the patrol  
4 shall be increased by thirty-three and one-third percent.

5 2. In addition, a uniformed member of the highway patrol who is retiring with a  
6 normal annuity after attaining normal retirement age shall receive an additional sum of ninety  
7 dollars per month as a contribution by the system until such member attains the age of sixty-  
8 five years, when such contribution shall cease. To qualify for the contribution provided in  
9 this subsection by the system, the retired uniformed member of the highway patrol is made,  
10 constituted, appointed and employed by the board as a special consultant on the problems of  
11 retirement, aging and other state matters. Such additional contribution shall be reduced each  
12 month by such amount earned by the retired uniformed member of the highway patrol in  
13 gainful employment. In order to qualify for the additional contribution provided in this  
14 subsection, the retired uniformed member of the highway patrol shall have been:

15 (1) Hired by the Missouri state highway patrol prior to January 1, 1995; and

16 (2) Employed by the Missouri state highway patrol or receiving long-term disability  
17 or work-related disability benefits on the day before the effective date of the member's  
18 retirement.

19 3. In lieu of the annuity payable to the member pursuant to section 104.100, a  
20 member whose age at retirement is forty-eight or more may elect in the member's application  
21 for retirement to receive one of the following:

22 Option 1.

23 An actuarial reduction approved by the board of the member's annuity in reduced  
24 monthly payments for life during retirement with the provision that upon the member's death  
25 the reduced annuity at date of death shall be continued throughout the life of, and be paid to,  
26 the member's spouse; or

27 Option 2.

28 The member's normal annuity in regular monthly payments for life during retirement  
29 with the provision that upon the member's death a survivor's benefit equal to one-half the  
30 member's normal annuity at date of death shall be paid to the member's spouse in regular  
31 monthly payments for life; or

32 Option 3.

33 An actuarial reduction approved by the board of the member's normal annuity in  
34 reduced monthly payments for the member's life with the provision that if the member dies  
35 prior to the member's having received one hundred twenty monthly payments of the member's  
36 reduced annuity, the member's reduced allowance to which the member would have been  
37 entitled had the member lived shall be paid for the remainder of the one hundred twenty-

38 month period to such beneficiary as the member shall have nominated by written designation  
39 duly executed and filed with the board. If there is no beneficiary surviving the retiree, the  
40 reserve for such allowance for the remainder of such one hundred twenty-month period shall  
41 be paid to the retiree's estate; or

42 Option 4.

43 An actuarial reduction approved by the board of the member's normal annuity in  
44 reduced monthly payments for the member's life with the provision that if the member dies  
45 prior to the member having received sixty monthly payments of the member's reduced  
46 annuity, the member's reduced allowance to which the member would have been entitled had  
47 the member lived shall be paid for the remainder of the sixty-month period to such  
48 beneficiary as the member shall have nominated by written designation duly executed and  
49 filed with the board. If there is no beneficiary surviving the retiree, the reserve for such  
50 allowance for the remainder of such sixty-month period shall be paid to the retiree's estate.

51 4. The election may be made only in the application for retirement, and such  
52 application shall be filed at least thirty days but not more than ninety days prior to the date on  
53 which the retirement of the member is to be effective, provided that if either the member or  
54 the spouse nominated to receive the survivorship payment dies before the effective date of  
55 retirement, the election shall not be effective. If after the reduced annuity commences, the  
56 spouse predeceases the retired member, the reduced annuity continues to the retired member  
57 during the member's lifetime.

58 5. Effective July 1, 2000, a member may make an election under option 1 or 2 after  
59 the date retirement benefits are initiated if the member makes the election within one year  
60 from the date of marriage or July 1, 2000, whichever is later, under any of the following  
61 circumstances:

62 (1) The member elected to receive a normal annuity and was not eligible to elect  
63 option 1 or 2 on the date retirement benefits were initiated; or

64 (2) The member's annuity reverted to a normal annuity pursuant to subsection 7 of  
65 this section or subsection ~~[7-or]~~ 8 of section 104.103 and the member remarried; or

66 (3) The member elected option 1 or 2 but the member's spouse at the time of  
67 retirement has died and the member has remarried.

68 6. Any person who terminates employment or retires prior to July 1, 2000, shall be  
69 made, constituted, appointed and employed by the board as a special consultant on the  
70 problems of retirement, aging and other state matters, and for such services shall be eligible to  
71 elect to receive the benefits described in subsection 5 of this section.

72 7. For retirement applications filed on or after August 28, 2004, the beneficiary for  
73 either option 1 or option 2 of subsection 3 of this section shall be the member's spouse at the  
74 time of retirement. If the member's marriage ends after retirement as a result of a dissolution

75 of marriage, such dissolution shall not affect the option election and the former spouse shall  
76 continue to be eligible to receive survivor benefits upon death of the member, except a  
77 member may cancel his or her election if:

78 (1) The dissolution of marriage of the member and former spouse occurred on or after  
79 January 1, 2021, and the dissolution decree provides for sole retention by the member of all  
80 rights in the annuity and provides that the former spouse shall not be entitled to any survivor  
81 benefits pursuant to this chapter; or

82 (2) The dissolution of marriage of the member and former spouse occurred prior to  
83 January 1, 2021, and:

84 (a) The dissolution decree provided for the sole retention by the member of all rights  
85 in the annuity pursuant to this chapter, and the parties obtained an amended or modified  
86 dissolution decree after January 1, 2021, providing for immediate removal of the former  
87 spouse as the beneficiary entitled to survivor benefits to the satisfaction of the system; or

88 (b) The dissolution decree does not provide for the sole retention by the member of all  
89 rights in the annuity and the parties obtained an amended or modified dissolution decree after  
90 January 1, 2021, which provides for the sole retention by the member of all rights in the  
91 annuity and provides that the former spouse shall not be entitled to any survivor benefits  
92 pursuant to this chapter.

93

94 Upon meeting the requirements of subdivision (1) or (2) of this subsection, the monthly  
95 benefit payable for the lifetime of the member shall be the actuarial equivalent of the annuity  
96 payable pursuant to the provisions of option 1 or option 2 of subsection 3 of this section, as  
97 adjusted for early retirement if applicable. In no event shall the monthly benefit payable for  
98 the lifetime of the member be greater than the amount that would have been payable to the  
99 member under subsection 7 or 8 of section 104.103, whichever is applicable, had the former  
100 spouse died on the date of the dissolution of marriage. Any increase in the annuity amount  
101 pursuant to this subsection shall be prospective and effective the first of the month following  
102 the date of receipt by the system of a certified copy of the dissolution decree that meets the  
103 requirements of this subsection.

104 8. Any application for retirement shall only become effective on the first day of the  
105 month.

104.170. 1. The board shall elect ~~[by secret ballot]~~ one member as chair and one  
2 member as vice chair at the first board meeting of each year. The chair may not serve more  
3 than two consecutive terms beginning after August 13, 1988. The chair shall preside over  
4 meetings of the board and perform such other duties as may be required by action of the  
5 board. The vice chair shall perform the duties of the chair in the absence of the latter or upon  
6 the chair's inability or refusal to act.

7           2. The board shall appoint a full-time executive director, who shall not be  
8 compensated for any other duties under the state highways and transportation commission.  
9 The executive director shall have charge of the offices and records and shall hire such  
10 employees that the executive director deems necessary subject to the direction of the board.  
11 The executive director and all other employees of the system shall be members of the system  
12 and the board shall make contributions to provide the insurance benefits available pursuant to  
13 section 104.270 on the same basis as provided for other state employees pursuant to the  
14 provisions of section 104.515, and also shall make contributions to provide the retirement  
15 benefits on the same basis as provided for other employees pursuant to the provisions of  
16 sections 104.090 to 104.260. The executive director is authorized to execute all documents  
17 including contracts necessary to carry out any and all actions of the board.

18           3. Any summons or other writ issued by the courts of the state shall be served upon  
19 the executive director or, in the executive director's absence, on the assistant director.

          104.200. Should any error in any records result in any ~~[member's]~~ **member** or  
2 ~~[beneficiary's]~~ **beneficiary** receiving more or less than he **or she** would have been entitled to  
3 receive had the records been correct, the board shall correct such error, and, as far as  
4 practicable, make future payments in such a manner that the actuarial equivalent of the benefit  
5 to which such member or beneficiary was entitled shall be paid, and to this end may recover  
6 any overpayments. In all cases in which such error has been made, no such error shall be  
7 corrected unless the system discovers or is notified of such error within ten years after the  
8 ~~[initial]~~ **member's annuity starting date or date of error, whichever occurs later. In cases**  
9 **of fraud, any error discovered shall be corrected without concern for the amount of time**  
10 **that has passed.**

          104.312. 1. The provisions of subsection 2 of section 104.250, subsection 2 of  
2 section 104.540, subsection 2 of section 287.820, and section 476.688 to the contrary  
3 notwithstanding, any pension, annuity, benefit, right, or retirement allowance provided  
4 pursuant to this chapter, chapter 287, or chapter 476 is marital property and after August 28,  
5 1994, a court of competent jurisdiction may divide the pension, annuity, benefits, rights, and  
6 retirement allowance provided pursuant to this chapter, chapter 287, or chapter 476 between  
7 the parties to any action for dissolution of marriage. A division of benefits order issued  
8 pursuant to this section:

9           (1) Shall not require the applicable retirement system to provide any form or type of  
10 annuity or retirement plan not selected by the member and not normally made available by  
11 that system;

12           (2) Shall not require the applicable retirement system to commence payments until  
13 the member submits a valid application for an annuity and the annuity becomes payable in  
14 accordance with the application;

15           (3) Shall identify the monthly amount to be paid to the alternate payee, which shall be  
16 expressed as a percentage and which shall not exceed fifty percent of the amount of the  
17 member's annuity accrued during all or part of the time while the member and alternate payee  
18 were married **excluding service accrued under 104.601**; and which shall be based on the  
19 member's vested annuity on the date of the dissolution of marriage or an earlier date as  
20 specified in the order, which amount shall be adjusted proportionately if the member's annuity  
21 is reduced due to early retirement or the member's annuity is reduced pursuant to section  
22 104.395 under an annuity option in which the member named the alternate payee as  
23 beneficiary prior to the dissolution of marriage or pursuant to section 104.090 under an  
24 annuity option in which the member on or after August 28, 2007, named the alternative payee  
25 as beneficiary prior to the dissolution of marriage, and the percentage established shall be  
26 applied to the pro rata portion of any lump sum distribution pursuant to subsection 6 of  
27 section 104.335, accrued during the time while the member and alternate payee were married;

28           (4) Shall not require the payment of an annuity amount to the member and alternate  
29 payee which in total exceeds the amount which the member would have received without  
30 regard to the order;

31           (5) Shall provide that any benefit formula increases, additional years of service,  
32 increased average compensation or other type of increases accrued after the date of the  
33 dissolution of marriage shall accrue solely to the benefit of the member; except that on or  
34 after September 1, 2001, any annual benefit increase **paid after the member's annuity**  
35 **starting date** shall not be considered to be an increase accrued after the date of termination of  
36 marriage and shall be part of the monthly amount subject to division pursuant to any order  
37 issued after September 1, 2001;

38           (6) Shall terminate upon the death of either the member or the alternate payee,  
39 whichever occurs first;

40           (7) Shall not create an interest which is assignable or subject to any legal process;

41           (8) Shall include the name, address, and date of birth of both the member and the  
42 alternate payee, and the identity of the retirement system to which it applies;

43           (9) Shall be consistent with any other division of benefits orders which are applicable  
44 to the same member;

45           (10) Shall not require the applicable retirement system to continue payments to the  
46 alternate payee if the member's retirement benefit is suspended or waived as provided by this  
47 chapter but such payments shall resume when the retiree begins to receive retirement benefits  
48 in the future.

49           2. A system established by this chapter shall provide the court having jurisdiction of a  
50 dissolution of marriage proceeding or the parties to the proceeding with information  
51 necessary to issue a division of benefits order concerning a member of the system, upon

52 written request from either the court, the member or the member's spouse, which cites this  
53 section and identifies the case number and parties.

54 3. A system established by this chapter shall have the discretionary authority to reject  
55 a division of benefits order for the following reasons:

56 (1) The order does not clearly state the rights of the member and the alternate payee;

57 (2) The order is inconsistent with any law governing the retirement system.

58 4. The amount paid to an alternate payee under an order issued pursuant to this  
59 section shall be based on the plan the member was in on the date of the dissolution of  
60 marriage; except that any annual benefit increases subject to division shall be based on the  
61 actual annual benefit increases received after the retirement plan election.

62 **5. Any annuity payable under section 104.625 that is subject to a division of**  
63 **benefit order under this section shall be calculated as follows:**

64 **(1) In instances of divorce after retirement, any service or compensation of a**  
65 **member between the retroactive starting date and the annuity starting date shall not be**  
66 **considered creditable service or compensation; and**

67 **(2) The lump-sum payment described in subdivision (3) of section 104.625 shall**  
68 **not be subject to any division of benefit order.**

104.410. 1. Any uniformed member of the water patrol who shall be affirmatively  
2 found by the board to be wholly and permanently incapable of holding any position of gainful  
3 employment as a result of injuries or illness incurred in the performance of the member's  
4 duties shall be entitled to receive disability benefits in an amount equal to one-half of the  
5 compensation that the employee was receiving at the time of the occurrence of the injury  
6 entitling the employee to such disability benefits. Any disability benefit payable pursuant to  
7 this subsection shall be decreased by any amount paid to such uniformed member of the water  
8 patrol by reason of the workers' compensation laws of this state. After termination of  
9 payment under workers' compensation, however, any such reduction and disability benefits  
10 shall be restored.

11 2. The board of trustees may require a medical examination of any uniformed  
12 member of the water patrol who is receiving disability benefits pursuant to this section at any  
13 time by a designated physician, and disability benefits shall be discontinued if the board finds  
14 that such member is able to perform the duties of the member's former position, or if such  
15 member refuses to submit to such an examination.

16 3. The disability benefits described in this section shall not be paid to any uniformed  
17 member of the water patrol who has retained or regained more than fifty percent of the  
18 member's earning capacity. If any uniformed member of the water patrol who has been  
19 receiving disability benefits again becomes an employee, the member's disability benefits  
20 shall be discontinued, the member's prior period of creditable service shall be restored, and

21 any subsequent determination of benefits due the member or the member's survivors shall be  
22 based on the sum of the member's creditable service accrued to the date the member's  
23 disability benefits commenced and the period of creditable service after the member's return  
24 to employment.

25 4. Any uniformed member of the water patrol receiving benefits pursuant to the  
26 provisions of this section for five or more years immediately prior to attainment of age fifty-  
27 five shall be considered a normal retirant at age fifty-five, and may elect, within thirty days  
28 preceding the attainment of age fifty-five, option 1 of section 104.395, but only for the  
29 member's spouse who was the member's spouse for two or more years prior to the member's  
30 attainment of age fifty-five.

31 5. Any member who is receiving disability benefits as of December 31, 1985, or any  
32 member who is disabled on December 31, 1985, and would have been entitled to receive  
33 disability benefits pursuant to this section as the provisions of this section existed  
34 immediately prior to September 28, 1985, shall be eligible to receive or shall continue to  
35 receive benefits in accordance with such prior provisions of this section until the member  
36 again becomes an employee; however, all employees of the department of conservation who  
37 are disabled shall receive benefits pursuant only to this section or section 104.518, whichever  
38 is applicable, and shall not be eligible for benefits under any other plan or program purchased  
39 or provided after September 28, 1985.

40 6. Any member who qualifies for disability benefits pursuant to subsection 1 of this  
41 section or pursuant to the provisions of section 104.518, or under a long-term disability  
42 program provided by the member's employing department as a consequence of employment  
43 by the department, shall continue to accrue creditable service based on the member's rate of  
44 pay immediately prior to the date the member became disabled in accordance with sections  
45 104.370, 104.371, 104.374 and 104.615, until the date the member's retirement benefit goes  
46 into pay status, the disability benefits cease being paid to the member, or the member is no  
47 longer disabled, whichever comes first. Persons covered by the provisions of sections  
48 476.515 to 476.565 or sections 287.812 to 287.855, who qualify for disability benefits  
49 pursuant to the provisions of section 104.518, at the date the person becomes disabled, shall  
50 continue to accrue creditable service based on the person's rate of pay immediately prior to  
51 the date the person becomes disabled until the date the person's retirement benefit goes into  
52 pay status, the disability benefits cease being paid to the person or the person is no longer  
53 disabled, whichever comes first. Members or persons continuing to accrue creditable service  
54 pursuant to this subsection shall be entitled to continue their life insurance coverage subject to  
55 the provisions of the life insurance plan administered by the board pursuant to section  
56 104.517. The rate of pay for purposes of calculating retirement benefits for a member or  
57 person described in this subsection who becomes disabled and retires on or after August 28,

58 1999, shall be the member's or person's regular monthly compensation received at the time of  
59 disablement, increased thereafter for any increases in the consumer price index. Such  
60 increases in the member's monthly pay shall be made annually beginning twelve months after  
61 disablement and shall be equal to eighty percent of the increase in the consumer price index  
62 during the calendar year prior to the adjustment, but not more than five percent of the  
63 member's monthly pay immediately before the increase. Such accruals shall continue until  
64 the earliest of: receipt of an early retirement annuity, attainment of normal retirement  
65 eligibility or termination of disability benefits.

66 7. A member or person who continues to be disabled as provided in subsection 6 of  
67 this section until the member's normal retirement age shall be eligible to retire on the first day  
68 of the month next following the member's or person's final payment pursuant to section  
69 104.518 or, if applicable, subsection 1 of this section. A member or person who retires  
70 pursuant to this subsection shall receive the greater of the normal annuity or the minimum  
71 annuity, if applicable, determined pursuant to sections 104.370, 104.371, 104.374 and  
72 104.615, and section 287.820, and section 476.530 as if the member or person had continued  
73 in the active employ of the employer until the member's or person's retirement benefit goes  
74 into pay status, the disability benefits cease being paid to the member or person, or the  
75 member or person is no longer disabled, whichever comes first and the member's or person's  
76 compensation for such period had been the member's or person's rate of pay immediately  
77 preceding the date the member or person became disabled.

78 8. If a member who has been disabled becomes an employee again and if the member  
79 was disabled during the entire period of the member's absence, then the member shall resume  
80 active participation as of the date of reemployment. Such a member shall receive creditable  
81 service for the entire period the member was disabled as provided in subsection 6 of this  
82 section.

83 9. If a member ceases to be disabled and if the member does not return to work as  
84 provided in subsection 8 of this section, the member's rights to further benefits shall be  
85 determined in accordance with sections 104.335, 104.380, 104.400, 104.420 and 104.615 as  
86 though the member had withdrawn from service as of the date the member ceased to be  
87 disabled, as determined by the system.

88 **10. Members of the general assembly who are accruing service under subsection**  
89 **6 of this section shall continue to accrue service until the earliest of attainment of normal**  
90 **retirement age eligibility, termination of disability benefits, or the end of the member's**  
91 **constitutionally mandated limit on service as a member of the general assembly for the**  
92 **chamber in which the member was serving at the time of disablement.**

93 **11. Statewide elected officials who are accruing service under subsection 6 of this**  
94 **section shall continue to accrue service until the earliest of attainment of normal**

95 **retirement age eligibility, termination of disability benefits, or the end of the statewide**  
96 **elected official's constitutionally mandated limit on service as a statewide elected official**  
97 **for the office in which the statewide elected official was serving at the time of**  
98 **disablement.**

104.436. 1. The board intends to follow a financing pattern which computes and  
2 requires contribution amounts which, expressed as percents of active member payroll, will  
3 remain approximately level from year to year and from one generation of citizens to the next  
4 generation. Such contribution determinations require regular actuarial valuations, which shall  
5 be made by the board's actuary, using assumptions and methods adopted by the board after  
6 consulting with its actuary. The entry age normal cost valuation method shall be used in  
7 determining **the normal cost**~~[, and contributions for unfunded accrued liabilities shall be~~  
8 ~~determined using level percent of payroll amortization]~~ **calculation.**

9 2. At least ninety days before each regular session of the general assembly, the board  
10 shall certify to the division of budget the contribution rate necessary to cover the liabilities of  
11 the plan administered by the system, including costs of administration, expected to accrue  
12 during the next appropriation period. The commissioner of administration shall request  
13 appropriation of the amount calculated pursuant to the provisions of this subsection.  
14 Following each pay period, the commissioner of administration shall requisition and certify  
15 the payment to the executive director of the Missouri state employees' retirement system. The  
16 executive director shall promptly deposit the amounts certified to the credit of the Missouri  
17 state employees' retirement fund.

18 3. The employers of members of the system who are not paid out of funds that have  
19 been deposited in the state treasury shall remit promptly to the executive director an amount  
20 equal to the amount which the state would have paid if those members had been paid entirely  
21 from state funds. The executive director shall promptly deposit the amounts certified to the  
22 credit of the Missouri state employees' retirement system fund.

23 4. These amounts are funds of the system, and shall not be commingled with any  
24 funds in the state treasury.

104.490. 1. Should any error result in any member or beneficiary receiving more or  
2 less than he or she would have been entitled to receive had the error not occurred, the board  
3 shall correct such error, and, as far as practicable, make future payments in such a manner that  
4 the actuarial equivalent of the benefit to which such member or beneficiary was entitled shall  
5 be paid, and to this end may recover any overpayments. In all cases in which such error has  
6 been made, no such error shall be corrected unless the system discovers or is notified of such  
7 error within ten years after the ~~initial~~ **member's annuity starting date or** date of error,  
8 **whichever occurs later. In cases of fraud, any error discovered shall be corrected**  
9 **without concern to the amount of time that has passed.**

10           2. A person who knowingly makes a false statement, or falsifies or permits to be  
11 falsified a record of the system, in an attempt to defraud the system is subject to fine or  
12 imprisonment pursuant to the Missouri revised statutes.

13           3. The board of trustees of the Missouri state employees' retirement system shall  
14 cease paying benefits to any survivor or beneficiary who is charged with the intentional  
15 killing of a member without legal excuse or justification. A survivor or beneficiary who is  
16 convicted of such charge shall no longer be entitled to receive benefits. If the survivor or  
17 beneficiary is not convicted of such charge, the board shall resume payment of benefits and  
18 shall pay the survivor or beneficiary any benefits that were suspended pending resolution of  
19 such charge.

          104.515. 1. Separate accounts for medical, life insurance and disability benefits  
2 provided pursuant to sections 104.517 and 104.518 shall be established as part of the fund.  
3 The funds, property and return on investments of the separate account shall not be  
4 commingled with any other funds, property and investment return of the system. All benefits  
5 and premiums are paid solely from the separate account for medical, life insurance and  
6 disability benefits provided pursuant to this section.

7           2. The state shall contribute an amount as appropriated by law and approved by the  
8 governor per month for medical benefits, life insurance and long-term disability benefits as  
9 provided pursuant to this section and sections 104.517 and 104.518. Such amounts shall  
10 include the cost of providing life insurance benefits for each active employee who is a  
11 member of the Missouri state employees' retirement system, a member of the public school  
12 retirement system and who is employed by a state agency other than an institution of higher  
13 learning, a member of the retirement system established by sections 287.812 to 287.855, the  
14 judicial retirement system, each legislator and official holding an elective state office,  
15 members not on payroll status who are receiving workers' compensation benefits, and if the  
16 state highways and transportation commission so elects, those employees who are members  
17 of the state transportation department employees' and highway patrol retirement system; if the  
18 state highways and transportation commission so elects to join the plan, the state shall  
19 contribute an amount as appropriated by law for medical benefits for those employees who  
20 are members of the transportation department employees' and highway patrol retirement  
21 system; an additional amount equal to the amount required, based on competitive bidding or  
22 determined actuarially, to fund the retired members' death benefit or life insurance benefit, or  
23 both, provided in subsection 4 of this section and the disability benefits provided in section  
24 104.518. This amount shall be reported as a separate item in the monthly certification of  
25 required contributions which the commissioner of administration submits to the state  
26 treasurer and shall be deposited to the separate account for medical, life insurance and  
27 disability benefits. All contributions made on behalf of members of the state transportation

28 department employees' and highway patrol retirement system shall be made from highway  
29 funds. If the highways and transportation commission so elects, the spouses and  
30 unemancipated children under twenty-three years of age of employees who are members  
31 of the state transportation department employees' and highway patrol retirement system shall  
32 be able to participate in the program of insurance benefits to cover medical expenses pursuant  
33 to the provisions of subsection 3 of this section.

34 3. The board shall determine the premium amounts required for participating  
35 employees. The premium amounts shall be the amount, which, together with the state's  
36 contribution, is required to fund the benefits provided, taking into account necessary actuarial  
37 reserves. Separate premiums shall be established for employees' benefits and a separate  
38 premium or schedule of premiums shall be established for benefits for spouses and  
39 unemancipated children under twenty-three years of age of participating employees. The  
40 employee's premiums for spouse and children benefits shall be established to cover that  
41 portion of the cost of such benefits which is not paid for by contributions by the state. All  
42 such premium amounts shall be paid to the board of trustees at the time that each employee's  
43 wages or salary would normally be paid. The premium amounts so remitted will be placed in  
44 the separate account for medical, life insurance and disability benefits. In lieu of the  
45 availability of premium deductions, the board may establish alternative methods for the  
46 collection of premium amounts.

47 4. Each special consultant eligible for life benefits employed by a board of trustees of  
48 a retirement system as provided in section 104.610 who is a member of the Missouri state life  
49 insurance plan or Missouri state transportation department and Missouri state highway patrol  
50 life insurance plan shall, in addition to duties prescribed in section 104.610 or any other law,  
51 and upon request of the board of trustees, give the board, orally or in writing, a short detailed  
52 statement on life insurance and death benefit problems affecting retirees. As compensation  
53 for the extra duty imposed by this subsection, any special consultant as defined above, other  
54 than a special consultant entitled to a deferred normal annuity pursuant to section 104.035 or  
55 104.335, who retires on or after September 28, 1985, shall receive as a part of compensation  
56 for these extra duties, a death benefit of five thousand dollars, and any special consultant who  
57 terminates employment on or after August 28, 1999, after reaching normal or early retirement  
58 age and becomes a retiree within ~~[sixty]~~ **sixty-five** days of such termination shall receive five  
59 thousand dollars of life insurance coverage. In addition, each special consultant who is a  
60 member of the transportation department employees' and highway patrol retirement system  
61 medical insurance plan shall also provide the board, upon request of the board, orally or in  
62 writing, a short detailed statement on physical, medical and health problems affecting retirees.  
63 As compensation for this extra duty, each special consultant as defined above shall receive, in  
64 addition to all other compensation provided by law, nine dollars, or an amount equivalent to

65 that provided to other special consultants pursuant to the provisions of section 103.115. In  
66 addition, any special consultant as defined in section 287.820 or section 476.601 who  
67 terminates employment and immediately retires on or after August 28, 1995, shall receive as a  
68 part of compensation for these duties, a death benefit of five thousand dollars and any special  
69 consultant who terminates employment on or after August 28, 1999, after reaching the age of  
70 eligibility to receive retirement benefits and becomes a retiree within ~~sixty~~ **sixty-five** days  
71 of such termination shall receive five thousand dollars of life insurance coverage.

72         5. Any former employee who is receiving disability income benefits from the  
73 Missouri state employees' retirement system or the transportation department employees' and  
74 highway patrol retirement system shall, upon application with the board of trustees of the  
75 Missouri consolidated health care plan or the transportation department employees and  
76 highway patrol medical plan, be made, constituted, appointed and employed by the respective  
77 board as a special consultant on the problems of the health of disability income recipients and,  
78 upon request of the board of trustees of each medical plan, give the board, orally or in writing,  
79 a short detailed statement of physical, medical and health problems affecting disability  
80 income recipients. As compensation for the extra duty imposed by this subsection, each such  
81 special consultant as defined in this subsection may receive, in addition to all other  
82 compensation provided by law, an amount contributed toward medical benefits coverage  
83 provided by the Missouri consolidated health care plan or the transportation employees and  
84 highway patrol medical plan pursuant to appropriations.

104.625. Effective July 1, 2002, any member retiring pursuant to the provisions of  
2 sections 104.010 to 104.801, except an elected official or a member of the general assembly,  
3 who has not been paid retirement benefits and continues employment for at least two years  
4 beyond normal retirement age, may elect to receive an annuity and lump sum payment or  
5 payments, determined as follows:

6         (1) A retroactive starting date shall be established which shall be a date selected by  
7 the member; provided, however, that the retroactive starting date selected by the member  
8 shall not be a date which is earlier than the date when a normal annuity would have first been  
9 payable. In addition, the retroactive starting date shall not be more than five years prior to the  
10 annuity starting date, which shall be the first day of the month with respect to which an  
11 amount is paid as an annuity pursuant to this section. The member's selection of a retroactive  
12 starting date shall be done in twelve-month increments, except this restriction shall not apply  
13 when the member selects the total available time between the retroactive starting date and the  
14 annuity starting date;

15         (2) The prospective annuity payable as of the annuity starting date shall be  
16 determined pursuant to the provisions otherwise applicable under the law, with the exception  
17 that it shall be the amount which would have been payable had the member actually retired on

18 the retroactive starting date under the retirement plan selected by the member. Other than for  
19 the lump sum payment or payments specified in subdivision (3) of this section, no other  
20 amount shall be due for the period between the retroactive starting date and the annuity  
21 starting date;

22 (3) The lump sum payable shall be ninety percent of the annuity amounts which  
23 would have been paid to the member from the retroactive starting date to the annuity starting  
24 date had the member actually retired on the retroactive starting date and received a normal  
25 annuity. The member shall ~~[elect to]~~ receive the lump sum amount ~~[either]~~ in its entirety at  
26 the same time as the initial annuity payment is made ~~[or in three equal annual installments~~  
27 ~~with the first payment made at the same time as the initial annuity payment]~~; and

28 (4) ~~[Any annuity payable pursuant to this section that is subject to a division of~~  
29 ~~benefit order pursuant to section 104.312 shall be calculated as follows:~~

30 ~~(a) Any service of a member between the retroactive starting date and the annuity~~  
31 ~~starting date shall not be considered creditable service except for purposes of calculating the~~  
32 ~~division of benefit; and~~

33 ~~(b) The lump sum payment described in subdivision (3) of this section shall not be~~  
34 ~~subject to any division of benefit order; and~~

35 ~~(5)]~~ For purposes of determining annual benefit increases payable as part of the lump  
36 sum and annuity provided pursuant to this section, the retroactive starting date shall be  
37 considered the member's date of retirement.

104.810. 1. Employees of the Missouri state water patrol who are earning creditable  
2 service in the closed plan of the Missouri state employees' retirement system and who are  
3 transferred to the division of water patrol with the Missouri state highway patrol shall elect  
4 within ninety days of January 1, 2011, to either remain a member of the Missouri state  
5 employees' retirement system or transfer membership and creditable service to the closed plan  
6 of the Missouri department of transportation and highway patrol employees' retirement  
7 system. The election shall be made in writing after the employee has received a detailed  
8 analysis comparing retirement, life insurance, disability benefits, and medical benefits of a  
9 member of the Missouri state employees' retirement system with the corresponding benefits  
10 provided an employee of the highway patrol covered by the closed plan of the Missouri  
11 department of transportation and highway patrol employees' retirement system. In electing  
12 plan membership the employee shall acknowledge and agree that an election made under this  
13 subsection is irrevocable, and constitutes a waiver to receive retirement, life insurance,  
14 disability benefits, and medical benefits except as provided by the system elected by the  
15 employee. Furthermore, in connection with the election, the employee shall be required to  
16 acknowledge that the benefits provided by virtue of membership in either system, and any  
17 associated costs to the employee, may be different now or in the future as a result of the

18 election and that the employee agrees to hold both systems harmless with regard to benefit  
19 differences resulting from the election. **In the event an employee terminates employment**  
20 **and later returns to the same position, the employee shall be a member of the system in**  
21 **which he or she was a member prior to termination. If the employee returns to any**  
22 **other position, the employee shall be a member of the system that currently covers that**  
23 **position.**

24         2. Employees of the Missouri state water patrol who are earning credited service in  
25 the year 2000 plan of the Missouri state employees' retirement system and who are transferred  
26 to the division of water patrol with the Missouri state highway patrol shall elect within ninety  
27 days of January 1, 2011, to either remain a member of the Missouri state employees'  
28 retirement system or transfer membership and creditable service to the year 2000 plan of the  
29 Missouri department of transportation and highway patrol employees' retirement system. The  
30 election shall be made in writing after the employee has received a detailed analysis  
31 comparing retirement, life insurance, disability benefits, and medical benefits of a member of  
32 the Missouri state employees' retirement system with the corresponding benefits provided an  
33 employee of the highway patrol covered by the year 2000 plan of the Missouri department of  
34 transportation and highway patrol employees' retirement system. In electing plan  
35 membership the employee shall acknowledge and agree that an election made under this  
36 subsection is irrevocable, and constitutes a waiver to receive retirement, life insurance,  
37 disability benefits, and medical benefits except as provided by the system elected by the  
38 employee. Furthermore, in connection with the election, the employee shall be required to  
39 acknowledge that the benefits provided by virtue of membership in either system, and any  
40 associated costs to the employee, may be different now or in the future as a result of the  
41 election and that the employee agrees to hold both systems harmless with regard to benefit  
42 differences resulting from the election.

43         3. The Missouri state employees' retirement system shall pay to the Missouri  
44 department of transportation and highway patrol employees' retirement system, by June 30,  
45 2011, an amount actuarially determined to equal the liability at the time of the transfer for any  
46 employee who elects under subsection 1 or 2 of this section to transfer to the Missouri  
47 department of transportation and highway patrol employees' retirement system, to the extent  
48 that liability is funded as of the most recent actuarial valuation and based on the actuarial  
49 value of assets not to exceed one hundred percent.

50         4. In no event shall any employee receive service credit for the same period of service  
51 under more than one retirement system as a result of the provisions of this section.

52         5. The only medical coverage available for any employee who elects under subsection  
53 1 or 2 of this section to transfer to the Missouri department of transportation and highway  
54 patrol employees' retirement system shall be the medical coverage provided in section

55 104.270. The effective date for commencement of medical coverage shall be July 1, 2011.  
56 However, this does not preclude medical coverage for the transferred employee as a  
57 dependent under any other health care plan.

58 6. Any employee who elects under subsection 1 or 2 of this section to transfer to the  
59 Missouri department of transportation and highway patrol employees' retirement system and  
60 who is also thereafter a uniformed member of the highway patrol shall be subject to the  
61 mandatory retirement age stated in section 104.081.

104.1003. 1. Unless a different meaning is plainly required by the context, the  
2 following words and phrases as used in sections 104.1003 to 104.1093 shall mean:

3 (1) "Act", the year 2000 plan created by sections 104.1003 to 104.1093;

4 (2) "Actuary", an actuary who is experienced in retirement plan financing and who is  
5 either a member of the American Academy of Actuaries or an enrolled actuary under the  
6 Employee Retirement Income Security Act of 1974;

7 (3) "Annuity", annual benefit amounts, paid in equal monthly installments, from  
8 funds provided for in, or authorized by, sections 104.1003 to 104.1093;

9 (4) "Annuity starting date" means the first day of the first month with respect to  
10 which an amount is paid as an annuity pursuant to sections 104.1003 to 104.1093;

11 (5) "Beneficiary", any persons or entities entitled to receive an annuity or other  
12 benefit pursuant to sections 104.1003 to 104.1093 based upon the employment record of  
13 another person;

14 (6) "Board of trustees", "board", or "trustees", a governing body or bodies established  
15 for the year 2000 plan pursuant to sections 104.1003 to 104.1093;

16 (7) "Closed plan", a benefit plan created pursuant to this chapter and administered by  
17 a system prior to July 1, 2000. No person first employed on or after July 1, 2000, shall  
18 become a member of the closed plan, but the closed plan shall continue to function for the  
19 benefit of persons covered by and remaining in the closed plan and their beneficiaries;

20 (8) "Consumer price index", the Consumer Price Index for All Urban Consumers for  
21 the United States, or its successor index, as approved by the board, as such index is defined  
22 and officially reported by the United States Department of Labor, or its successor agency;

23 (9) "Credited service", the total credited service to a member's credit as provided in  
24 sections 104.1003 to 104.1093; except that in no case shall more than one day of credited  
25 service be credited to any member or vested former member for any one calendar day of  
26 eligible credit as provided by law;

27 (10) "Department", any department or agency of the executive, legislative, or judicial  
28 branch of the state of Missouri receiving state appropriations, including allocated funds from  
29 the federal government but not including any body corporate or politic unless its employees

30 are eligible for retirement coverage from a system pursuant to this chapter as otherwise  
31 provided by law;

32 (11) "Early retirement eligibility", a member's attainment of fifty-seven years of age  
33 and the completion of at least five years of credited service;

34 (12) "Effective date", July 1, 2000;

35 (13) "Employee" shall be any person who is employed by a department and is paid a  
36 salary or wage by a department in a position normally requiring the performance of duties of  
37 not less than one thousand forty hours per year, provided:

38 (a) The term "employee" shall not include any patient or inmate of any state,  
39 charitable, penal or correctional institution, or any person who is employed by a department  
40 in a position that is covered by a state-sponsored defined benefit retirement plan not created  
41 by this chapter;

42 (b) The term "employee" shall be modified as provided by other provisions of  
43 sections 104.1003 to 104.1093;

44 (c) The system shall consider a person who is employed in multiple positions  
45 simultaneously within a single agency to be working in a single position for purposes of  
46 determining whether the person is an employee as defined in this subdivision;

47 ~~(d) [Beginning September 1, 2001, the term "year" as used in this subdivision shall~~  
48 ~~mean the twelve-month period beginning on the first day of employment;~~

49 ~~(e)~~ The term "employee" shall include any person as defined under paragraph (b) of  
50 subdivision (21) of subsection 1 of section 104.010 who is first employed on or after July 1,  
51 2000, but prior to August 28, 2007;

52 (14) "Employer", a department;

53 (15) "Executive director", the executive director employed by a board established  
54 pursuant to the provisions of sections 104.1003 to 104.1093;

55 (16) "Final average pay", the average pay of a member for the thirty-six full  
56 consecutive months of service before termination of employment when the member's pay was  
57 greatest; or if the member was on workers' compensation leave of absence or a medical leave  
58 of absence due to an employee illness, the amount of pay the member would have received  
59 but for such leave of absence as reported and verified by the employing department; or if the  
60 member was employed for less than thirty-six months, the average monthly pay of a member  
61 during the period for which the member was employed. The board of each system may  
62 promulgate rules for purposes of calculating final average pay and other retirement provisions  
63 to accommodate for any state payroll system in which pay is received on a monthly,  
64 semimonthly, biweekly, or other basis;

65 (17) "Fund", a fund of the year 2000 plan established pursuant to sections 104.1003 to  
66 104.1093;

67 (18) "Investment return", or "interest", rates as shall be determined and prescribed  
68 from time to time by a board;

69 (19) "Member", a person who is included in the membership of the system, as set  
70 forth in section 104.1009;

71 (20) "Normal retirement eligibility", a member's attainment of at least sixty-two years  
72 of age and the completion of at least five or more years of credited service or, the attainment  
73 of at least forty-eight years of age with a total of years of age and years of credited service  
74 which is at least eighty or, in the case of a member of the highway patrol who shall be subject  
75 to the mandatory retirement provisions of section ~~[104.080]~~ **104.081**, the mandatory  
76 retirement age and completion of five years of credited service or, the attainment of at least  
77 forty-eight years of age with a total of years of age and years of credited service which is at  
78 least eighty;

79 (21) "Pay" shall include:

80 (a) All salary and wages payable to an employee for personal services performed for a  
81 department; but excluding:

82 a. Any amounts paid after an employee's employment is terminated, unless the  
83 payment is made as a final installment of salary or wages at the same rate as in effect  
84 immediately prior to termination of employment in accordance with a state payroll system  
85 adopted on or after January 1, 2000;

86 b. Any amounts paid upon termination of employment for unused annual leave or  
87 unused sick leave;

88 c. Pay in excess of the limitations set forth in Section 401(a)(17) of the Internal  
89 Revenue Code of 1986 as amended and other applicable federal laws or regulations;

90 d. Any nonrecurring single sum payments; and

91 e. Any amounts for which contributions have not been made in accordance with  
92 section 104.1066;

93 (b) All salary and wages which would have been payable to an employee on workers'  
94 compensation leave of absence during the period the employee is receiving a weekly workers'  
95 compensation benefit, as reported and verified by the employing department;

96 (c) All salary and wages which would have been payable to an employee on a medical  
97 leave due to employee illness, as reported and verified by the employing department;

98 (d) For purposes of members of the general assembly, pay shall be the annual salary  
99 provided to each senator and representative pursuant to section 21.140, plus any salary  
100 adjustment pursuant to section 21.140;

101 (e) **The board by its rules may further define "pay" in a manner consistent with**  
102 **this definition;**

103 (22) "Retiree", a person receiving an annuity from the year 2000 plan based upon the  
104 person's employment record;

105 (23) "State", the state of Missouri;

106 (24) "System" or "retirement system", the Missouri state employees' retirement  
107 system or the Missouri department of transportation and highway patrol employees'  
108 retirement system, as the case may be;

109 (25) "Vested former member", a person entitled to receive a deferred annuity pursuant  
110 to section 104.1036;

111 (26) "Year 2000 plan", the benefit plan created by sections 104.1003 to 104.1093.

112 2. Benefits paid under the provisions of this chapter shall not exceed the limitations of  
113 Internal Revenue Code Section 415, the provisions of which are hereby incorporated by  
114 reference. Notwithstanding any other law to the contrary, the board of trustees may establish  
115 a benefit plan under Section 415(m) of the Internal Revenue Code of 1986, as amended. Such  
116 plan shall be created solely for the purposes described in Section 415(m)(3)(A) of the Internal  
117 Revenue Code of 1986, as amended. The board of trustees may promulgate regulations  
118 necessary to implement the provisions of this subsection and to create and administer such  
119 benefit plan.

104.1018. 1. When a member is no longer employed in a position covered by the  
2 system, membership in the system shall thereupon cease. If a member has five or more years  
3 of credited service upon such member's termination of membership, such member shall be a  
4 vested former member entitled to a deferred annuity pursuant to section 104.1036, **except as**  
5 **otherwise provided in subsection 7 of section 104.1024.** If a member has fewer than five  
6 years of credited service upon termination of membership, such former member's credited  
7 service shall be forfeited, provided that if such former member becomes reemployed in a  
8 position covered by the system, such former member shall again become a member of the  
9 system and the forfeited credited service shall be restored after receiving creditable service  
10 continuously for one year.

11 2. Upon a member becoming a retiree, membership shall cease and, except as  
12 otherwise provided in section 104.1039, the person shall not again become a member of the  
13 system.

14 3. If a vested former member becomes reemployed in a position covered by the  
15 system before such vested former member's annuity starting date, membership shall be  
16 restored with the previous credited service and increased by such reemployment.

104.1024. 1. Any member who terminates employment may retire on or after  
2 attaining normal retirement eligibility by making application in written form and manner  
3 approved by the appropriate board. The written application shall set forth the annuity starting  
4 date which shall not be earlier than the first day of the second month following the month of

5 the execution and filing of the member's application for retirement nor later than the first day  
6 of the fourth month following the month of the execution and filing of the member's  
7 application for retirement. The payment of the annuity shall be made the last working day of  
8 each month, providing all documentation required under section 104.1027 for the calculation  
9 and payment of the benefits is received by the board.

10 2. A member's annuity shall be paid in the form of a life annuity, except as provided  
11 in section 104.1027, and shall be an amount for life equal to one and seven-tenths percent of  
12 the final average pay of the member multiplied by the member's years of credited service.

13 3. The life annuity defined in subsection 2 of this section shall not be less than a  
14 monthly amount equal to fifteen dollars multiplied by the member's full years of credited  
15 service.

16 4. If as of the annuity starting date of a member who has attained normal retirement  
17 eligibility the sum of the member's years of age and years of credited service equals eighty or  
18 more years and if the member's age is at least forty-eight years but less than sixty-two years,  
19 or, in the case of a member of the highway patrol who shall be subject to the mandatory  
20 retirement provision of section ~~[104.080]~~ **104.081**, the mandatory retirement age and  
21 completion of five years of credited service, then in addition to the life annuity described in  
22 subsection 2 of this section, the member shall receive a temporary annuity equal to eight-  
23 tenths of one percent of the member's final average pay multiplied by the member's years of  
24 credited service. The temporary annuity and any cost-of-living adjustments attributable to the  
25 temporary annuity pursuant to section 104.1045 shall terminate at the end of the calendar  
26 month in which the earlier of the following events occurs: the member's death or the  
27 member's attainment of the earliest age of eligibility for reduced Social Security retirement  
28 benefits, but no later than age sixty-two.

29 5. The annuity described in subsection 2 of this section for any person who has  
30 credited service not covered by the federal Social Security Act, as provided in ~~[sections~~  
31 ~~105.300 to 105.430]~~ **subdivision (1) of subsection 7 of section 104.342**, shall be calculated  
32 as follows: the life annuity shall be an amount equal to two and five-tenths percent of the  
33 final average pay of the member multiplied by the number of years of service not covered by  
34 the federal Social Security Act in addition to one and seven-tenths percent of the final average  
35 pay of the member multiplied by the member's years of credited service covered by the  
36 federal Social Security Act.

37 6. Effective July 1, 2002, any member, except an elected official or a member of the  
38 general assembly, who has not been paid retirement benefits and continues employment for at  
39 least two years beyond the date of normal retirement eligibility, may elect to receive an  
40 annuity and lump sum payment or payments, determined as follows:

41 (1) A retroactive starting date shall be established which shall be a date selected by  
42 the member; provided, however, that the retroactive starting date selected by the member  
43 shall not be a date which is earlier than the date when a normal annuity would have first been  
44 payable. In addition, the retroactive starting date shall not be more than five years prior to the  
45 annuity starting date. The member's selection of a retroactive starting date shall be done in  
46 twelve-month increments, except this restriction shall not apply when the member selects the  
47 total available time between the retroactive starting date and the annuity starting date;

48 (2) The prospective annuity payable as of the annuity starting date shall be  
49 determined pursuant to the provisions of this section, with the exception that it shall be the  
50 amount which would have been payable at the annuity starting date had the member actually  
51 retired on the retroactive starting date under the retirement plan selected by the member.  
52 Other than for the lump sum payment or payments specified in subdivision (3) of this  
53 subsection, no other amount shall be due for the period between the retroactive starting date  
54 and the annuity starting date;

55 (3) The lump sum payable shall be ninety percent of the annuity amounts which  
56 would have been paid to the member from the retroactive starting date to the annuity starting  
57 date had the member actually retired on the retroactive starting date and received a life  
58 annuity. The member shall ~~elect to~~ receive the lump sum amount ~~[either]~~ in its entirety at  
59 the same time as the initial annuity payment is made ~~[or in three equal annual installments~~  
60 ~~with the first payment made at the same time as the initial annuity payment]~~; and

61 (4) ~~[Any annuity payable pursuant to this section that is subject to a division of~~  
62 ~~benefit order pursuant to section 104.1051 shall be calculated as follows:~~

63 (a) ~~Any service of a member between the retroactive starting date and the annuity~~  
64 ~~starting date shall not be considered credited service except for purposes of calculating the~~  
65 ~~division of benefit; and~~

66 (b) ~~The lump sum payment described in subdivision (3) of this section shall not be~~  
67 ~~subject to any division of benefit order; and~~

68 (5) For purposes of determining annual benefit increases payable as part of the lump  
69 sum and annuity provided pursuant to this section, the retroactive starting date shall be  
70 considered the member's date of retirement.

71 **7. Any vested former member who terminated employment after attaining**  
72 **normal retirement eligibility shall be considered a member for the purposes of this**  
73 **section.**

104.1051. 1. Any annuity provided pursuant to the year 2000 plan is marital property  
2 and a court of competent jurisdiction may divide such annuity between the parties to any  
3 action for dissolution of marriage if at the time of the dissolution the member has at least five

4 years of credited service pursuant to sections 104.1003 to 104.1093. A division of benefits  
5 order issued pursuant to this section:

6 (1) Shall not require the applicable retirement system to provide any form or type of  
7 annuity or retirement plan not selected by the member;

8 (2) Shall not require the applicable retirement system to commence payments until  
9 the member's annuity starting date;

10 (3) Shall identify the monthly amount to be paid to the former spouse, which shall be  
11 expressed as a percentage and which shall not exceed fifty percent of the amount of the  
12 member's annuity accrued during all or part of the period of the marriage of the member and  
13 former spouse **excluding service accrued under subsection 2 of section 104.1021**; and  
14 which shall be based on the member's vested annuity on the date of the dissolution of  
15 marriage or an earlier date as specified in the order, which amount shall be adjusted  
16 proportionately upon the annuity starting date if the member's annuity is reduced due to the  
17 receipt of an early retirement annuity or the member's annuity is reduced pursuant to section  
18 104.1027 under an annuity option in which the member named the alternate payee as  
19 beneficiary prior to the dissolution of marriage;

20 (4) Shall not require the payment of an annuity amount to the member and former  
21 spouse which in total exceeds the amount which the member would have received without  
22 regard to the order;

23 (5) Shall provide that any annuity increases, additional years of credited service,  
24 increased final average pay, increased pay pursuant to subsections 2 and 5 of section  
25 104.1084, or other type of increases accrued after the date of the dissolution of marriage and  
26 any temporary annuity received pursuant to subsection 4 of section 104.1024 shall accrue  
27 solely to the benefit of the member; except that on or after September 1, 2001, any cost-of-  
28 living adjustment (COLA) due after the annuity starting date shall not be considered to be an  
29 increase accrued after the date of termination of marriage and shall be part of the monthly  
30 amount subject to division pursuant to any order issued after September 1, 2001;

31 (6) Shall terminate upon the death of either the member or the former spouse,  
32 whichever occurs first;

33 (7) Shall not create an interest which is assignable or subject to any legal process;

34 (8) Shall include the name, address, and date of birth of both the member and the  
35 former spouse, and the identity of the retirement system to which it applies;

36 (9) Shall be consistent with any other division of benefits orders which are applicable  
37 to the same member;

38 (10) Shall not require the applicable retirement system to continue payments to the  
39 alternate payee if the member's retirement benefit is suspended or waived as provided by this

40 chapter but such payments shall resume when the retiree begins to receive retirement benefits  
41 in the future.

42 2. A system shall provide the court having jurisdiction of a dissolution of a marriage  
43 proceeding or the parties to the proceeding with information necessary to issue a division of  
44 benefits order concerning a member of the system, upon written request from either the court,  
45 the member, or the member's spouse, citing this section and identifying the case number and  
46 parties.

47 3. A system shall have the discretionary authority to reject a division of benefits order  
48 for the following reasons:

49 (1) The order does not clearly state the rights of the member and the former spouse;

50 (2) The order is inconsistent with any law governing the retirement system.

51 4. Any member of the closed plan who elected the year 2000 plan pursuant to section  
52 104.1015 and then becomes divorced and subject to a division of benefits order shall have the  
53 division of benefits order calculated pursuant to the provisions of the year 2000 plan.

54 **5. Any annuity payable under section 104.1024 that is subject to a division of**  
55 **benefit order under this section shall be calculated as follows:**

56 **(1) In instances of divorce after retirement, any service or pay of a member**  
57 **between the retroactive starting date and the annuity starting date shall not be**  
58 **considered creditable service or pay; and**

59 **(2) The lump-sum payment described in subdivision (3) of subsection 6 of section**  
60 **104.1024 shall not be subject to any division of benefit order.**

104.1060. 1. Should any error result in any person receiving more or less than the  
2 person would have been entitled to receive had the error not occurred, the board shall correct  
3 such error, and, as far as practicable, make future payments in such a manner that the actuarial  
4 equivalent of the annuity to which such person was entitled shall be paid, and to this end may  
5 recover any overpayments. In all cases in which such error has been made, no such error  
6 shall be corrected unless the system discovers or is notified of such error within ten years after  
7 the ~~initial~~ **member's annuity starting date or the date of error, whichever occurs later.**  
8 **In cases of fraud, any error discovered shall be corrected without concern to the amount**  
9 **of time that has passed.**

10 2. A person who knowingly makes a false statement, or falsifies or permits to be  
11 falsified a record of the system, in an attempt to defraud the system shall be subject to fine or  
12 imprisonment under the Missouri revised statutes.

13 3. A board shall not pay an annuity to any survivor or beneficiary who is charged with  
14 the intentional killing of a member, retiree or survivor without legal excuse or justification. A  
15 survivor or beneficiary who is convicted of such charge shall no longer be entitled to receive  
16 an annuity. If the survivor or beneficiary is not convicted of such charge, the board shall

17 resume annuity payments and shall pay the survivor or beneficiary any annuity payments that  
18 were suspended pending resolution of such charge.

104.1066. 1. The year 2000 plan intends to follow a financing pattern which  
2 computes and requires contribution amounts which, expressed as percents of active member  
3 payroll, will remain approximately level from year to year and from one generation of  
4 citizens to the next generation. Such contribution determinations require regular actuarial  
5 valuations, which shall be made by the board's actuary, using assumptions and methods  
6 adopted by the board after consulting with its actuary. The entry age-normal cost valuation  
7 method shall be used in determining **the normal cost**~~], and contributions for unfunded accrued~~  
8 ~~liabilities shall be determined using level percent of payroll amortization]~~ **calculation**. For  
9 purposes of this subsection and section 104.436, the actuary shall determine a single  
10 contribution rate applicable to both closed plan and year 2000 plan participants and, in  
11 determining such rate, make estimates of the probabilities of closed plan participants  
12 transferring to the year 2000 plan.

13 2. At least ninety days before each regular session of the general assembly, the board  
14 of the Missouri state employees' retirement system shall certify to the division of budget the  
15 contribution rate necessary to cover the liabilities of the year 2000 plan administered by such  
16 system, including costs of administration, expected to accrue during the next appropriation  
17 period. The commissioner of administration shall request appropriations based upon the  
18 contribution rate so certified. From appropriations so made, the commissioner of  
19 administration shall certify contribution amounts to the state treasurer who in turn shall  
20 immediately pay the contributions to the year 2000 plan.

21 3. The employers of members covered by the Missouri state employees' retirement  
22 system who are not paid out of funds that have been deposited in the state treasury shall remit  
23 following each pay period to the year 2000 plan an amount equal to the amount which the  
24 state would have paid if those members had been paid entirely from state funds. Such  
25 employers shall maintain payroll records for a minimum of five years and shall produce all  
26 such records as requested by the system. The system is authorized to request from the state  
27 office of administration an appropriation out of the annual budget of any such employer in the  
28 event such records indicate that such employer has not contributed the amounts required by  
29 this section. The office of administration shall request such appropriation which shall be  
30 equal to the amount necessary to replace any shortfall in contributions as determined by the  
31 system. From appropriations so made, the commissioner of administration shall certify  
32 contribution amounts to the state treasurer who in turn shall immediately pay such  
33 contributions to the year 2000 plan.

34 4. At least ninety days before each regular session of the general assembly, the board  
35 of the transportation department and highway patrol retirement system shall certify to the

36 department of transportation and the department of public safety the contribution rate  
37 necessary to cover the liabilities of the year 2000 plan administered by such system, including  
38 costs of administration, expected to accrue during the next biennial or other appropriation  
39 period. Each department shall include in its budget and in its request for appropriations for  
40 personal service the sum so certified to it by such board, and shall present the same to the  
41 general assembly for allowance. The sums so certified and appropriated, when available,  
42 shall be immediately paid to the system and deposited in the highway and transportation  
43 employees' and highway patrol retirement and benefit fund.

44 5. These amounts are funds of the year 2000 plan and shall not be commingled with  
45 any funds in the state treasury.

104.1072. 1. Each board shall provide or contract, or both, for life insurance benefits  
2 for employees covered pursuant to the year 2000 plan as follows:

3 (1) Employees shall be provided fifteen thousand dollars of life insurance until  
4 December 31, 2000. Effective January 1, 2001, the system shall provide or contract or both  
5 for basic life insurance for employees covered under any retirement plan administered by the  
6 system pursuant to this chapter, persons covered by sections 287.812 to 287.856, for  
7 employees who are members of the judicial retirement system as provided in section 476.590,  
8 and, at the election of the state highways and transportation commission, employees who are  
9 members of the ~~highways and~~ **Missouri department of** transportation ~~employees'~~ and  
10 highway patrol **employees'** retirement system, in the amount equal to one times annual pay,  
11 subject to a minimum amount of fifteen thousand dollars. The board shall establish by rule or  
12 contract the method for determining the annual rate of pay and any other terms of such  
13 insurance as it deems necessary to implement the requirements pursuant to this section.  
14 Annual rate of pay shall not include overtime or any other irregular payments as determined  
15 by the board. Such life insurance shall provide for triple indemnity in the event the cause of  
16 death is a proximate result of a personal injury or disease arising out of and in the course of  
17 actual performance of duty as an employee;

18 (2) Any member who terminates employment after reaching normal or early  
19 retirement eligibility and becomes a retiree within ~~sixty~~ **sixty-five** days of such termination  
20 shall receive five thousand dollars of life insurance coverage.

21 2. (1) In addition to the life insurance authorized by the provisions of subsection 1 of  
22 this section, any person for whom life insurance is provided or contracted for pursuant to such  
23 subsection may purchase, at the person's own expense and only if monthly voluntary payroll  
24 deductions are authorized, additional life insurance at a cost to be stipulated in a contract with  
25 a private insurance company or as may be required by a system if the board of trustees  
26 determines that the system should provide such insurance itself. The maximum amount of  
27 additional life insurance which may be so purchased prior to January 1, 2004, is that amount

28 which equals six times the amount of the person's annual rate of pay, subject to any maximum  
29 established by a board, except that if such maximum amount is not evenly divisible by one  
30 thousand dollars, then the maximum amount of additional insurance which may be purchased  
31 is the next higher amount evenly divisible by one thousand dollars. The maximum amount of  
32 additional life insurance which may be so purchased on or after January 1, 2004, is an amount  
33 to be stipulated in a contract with a private insurance company or as may be required by the  
34 system if the board of trustees determines that the system should provide the insurance itself.

35 (2) Any person defined in subdivision (1) of this subsection may retain an amount not  
36 to exceed sixty thousand dollars of life insurance following the date of his or her retirement if  
37 such person becomes a retiree the month following termination of employment and makes  
38 written application for such life insurance at the same time such person's application is made  
39 to the board for retirement benefits. Such life insurance shall only be provided if such person  
40 pays the entire cost of the insurance, as determined by the board, by allowing voluntary  
41 deductions from the member's annuity.

42 (3) In addition to the life insurance authorized in subdivision (1) of this subsection,  
43 any person for whom life insurance is provided or contracted for pursuant to this subsection  
44 may purchase, at the person's own expense and only if monthly voluntary payroll deductions  
45 are authorized, life insurance covering the person's children or the person's spouse or both at  
46 coverage amounts to be determined by the board at a cost to be stipulated in a contract with a  
47 private insurer or as may be required by the system if the board of trustees determines that the  
48 system should provide such insurance itself.

49 (4) Effective July 1, 2000, any member who applies and is eligible to receive an  
50 annuity based on the attainment of at least forty-eight years of age with a total of years of age  
51 and years of credited service which is at least eighty shall be eligible to retain any optional  
52 life insurance described in subdivision (1) of this subsection. The amount of such retained  
53 insurance shall not be greater than the amount in effect during the month prior to termination  
54 of employment. Such insurance may be retained until the member's attainment of the earliest  
55 age for eligibility for reduced Social Security retirement benefits but no later than age sixty-  
56 two, at which time the amount of such insurance that may be retained shall be that amount  
57 permitted pursuant to subdivision (2) of this subsection.

58 3. The state highways and transportation commission may provide for insurance  
59 benefits to cover medical expenses for members of the ~~[highways and]~~ **Missouri department**  
60 **of transportation** ~~[employees']~~ and highway patrol **employees'** retirement system. The state  
61 highways and transportation commission may provide medical benefits for dependents of  
62 members and for retired members. Contributions by the state highways and transportation  
63 commission to provide the benefits shall be on the same basis as provided for other state  
64 employees pursuant to the provisions of section 104.515. Except as otherwise provided by

65 law, the cost of benefits for dependents of members and for retirees and their dependents shall  
66 be paid by the members or retirees. The commission may contract with other persons or  
67 entities including but not limited to third-party administrators, health network providers and  
68 health maintenance organizations for all, or any part of, the benefits provided for in this  
69 section. The commission may require reimbursement of any medical claims paid by the  
70 commission's medical plan for which there was third-party liability.

71 4. The ~~[highways and]~~ **Missouri department of** transportation ~~[employees']~~ and  
72 highway patrol **employees'** retirement system may request the state highways and  
73 transportation commission to provide life insurance benefits as required in subsections 1  
74 and 2 of this section. If the state highways and transportation commission agrees to the  
75 request, the ~~[highways and]~~ **Missouri department of** transportation ~~[employees']~~ and  
76 highway patrol **employees'** retirement system shall reimburse the state highways and  
77 transportation commission for any and all costs for life insurance provided pursuant to  
78 subdivision (2) of subsection 1 of this section. The person who is covered pursuant to  
79 subsection 2 of this section shall be solely responsible for the costs of any additional life  
80 insurance. In lieu of the life insurance benefit in subdivision (2) of subsection 1 of this  
81 section, the ~~[highways and]~~ **Missouri department of** transportation ~~[employees']~~ and  
82 highway patrol **employees'** retirement system is authorized in its sole discretion to provide a  
83 death benefit of five thousand dollars.

84 5. To the extent that the board enters or has entered into any contract with any insurer  
85 or service organization to provide life insurance provided for pursuant to this section:

86 (1) The obligation to provide such life insurance shall be primarily that of the insurer  
87 or service organization and secondarily that of the board;

88 (2) Any member who has been denied life insurance benefits by the insurer or service  
89 organization and has exhausted all appeal procedures provided by the insurer or service  
90 organization may appeal such decision by filing a petition against the insurer or service  
91 organization in a court of law in the member's county of residence; and

92 (3) The board and the system shall not be liable for life insurance benefits provided  
93 by an insurer or service organization pursuant to this section and shall not be subject to any  
94 cause of action with regard to life insurance benefits or the denial of life insurance benefits by  
95 the insurer or service organization unless the member has obtained judgment against the  
96 insurer or service organization for life insurance benefits and the insurer or service  
97 organization is unable to satisfy that judgment.

104.1084. 1. For members of the general assembly, the provisions of this section  
2 shall supplement or replace the indicated other provisions of the year 2000 plan. "Normal  
3 retirement eligibility" means attainment of age fifty-five for a member who has served at least  
4 three full biennial assemblies or the attainment of at least age fifty for a member who has

5 served at least three full biennial assemblies with a total of years of age and years of credited  
6 service which is at least eighty. A member shall receive two years of credited service for  
7 every full biennial assembly served. A full biennial assembly shall be equal to the period of  
8 time beginning on the first day the general assembly convenes for a first regular session until  
9 the last day of the following year. If a member serves less than a full biennial assembly, the  
10 member shall receive credited service for the pro rata portion of the full biennial assembly  
11 served.

12         2. For the purposes of section 104.1024, the normal retirement annuity of a member  
13 of the general assembly shall be an amount for life equal to one twenty-fourth of the monthly  
14 pay for a senator or representative on the annuity starting date multiplied by the years of  
15 credited service as a member of the general assembly. In no event shall any such member or  
16 eligible beneficiary receive annuity amounts in excess of one hundred percent of pay.

17         3. To be covered by the provisions of section 104.1030, or section 104.1036, a  
18 member of the general assembly must have served at least three full biennial assemblies.

19         4. For members who are statewide elected officials, the provisions of this section  
20 shall supplement or replace the indicated other provisions of the year 2000 plan. "Normal  
21 retirement eligibility" means attainment of age fifty-five for a member who has served at least  
22 four years as a statewide elected official, or the attainment of age fifty with a total of years of  
23 age and years of such credited service which is at least eighty.

24         5. For the purposes of section 104.1024, the normal retirement annuity of a member  
25 who is a statewide elected official shall be an amount for life equal to one twenty-fourth of the  
26 monthly pay in the highest office held by such member on the annuity starting date multiplied  
27 by the years of credited service as a statewide elected official not to exceed twelve years.

28         6. To be covered by the provisions of sections 104.1030 and 104.1036, a member who  
29 is a statewide elected official must have at least four years as a statewide elected official.

30         7. The provisions of section 104.1045 shall not apply to persons covered by the  
31 general assembly and statewide elected official provisions of this section. Persons covered by  
32 the general assembly provisions and receiving a year 2000 plan annuity shall be entitled to a  
33 cost-of-living adjustment (COLA) when there are increases in pay for members of the general  
34 assembly. Persons covered by the statewide elected official provisions and receiving a year  
35 2000 plan annuity shall be entitled to COLAs when there are increases in the pay for  
36 statewide elected officials in the highest office held by such person. The COLA described in  
37 this subsection shall be equal to and concurrent with the percentage increase in pay as  
38 described in section 105.005. No COLA shall be less than zero.

39         8. Any member who serves under this chapter as a member of the general assembly or  
40 as a statewide elected official on or after August 28, 1999, shall not be eligible to receive any  
41 retirement benefits from the system under either the closed plan or the year 2000 plan based

42 on service rendered on or after August 28, 1999, as a member of the general assembly or as a  
43 statewide elected official if such member is convicted of a felony that is determined by a court  
44 of law to have been committed in connection with the member's duties either as a member of  
45 the general assembly or as a statewide elected official, unless such conviction is later reversed  
46 by a court of law.

47 9. A member of the general assembly who has purchased or transferred creditable  
48 service shall not be subject to the cap on benefits pursuant to subsection 2 of this section for  
49 that portion of the benefit attributable to the purchased or transferred service.

50 **10. For the purposes of section 104.1042, the service credit accrued by a member**  
51 **of the general assembly while receiving long-term disability benefits shall continue to**  
52 **accrue until the earliest receipt of attainment of normal retirement age eligibility,**  
53 **termination of disability benefits, or the end of the member's constitutionally mandated**  
54 **limit on service as a member of the general assembly for the chamber in which the**  
55 **member was serving at the time of disablement.**

56 **11. For the purposes of section 104.1042, the service credit accrued by a**  
57 **statewide elected official while receiving long-term disability benefits shall continue to**  
58 **accrue until the earliest of attainment of normal retirement age eligibility, termination**  
59 **of disability benefits, or the end of the statewide elected official's constitutionally**  
60 **mandated limit on service as a statewide elected official for the office in which the**  
61 **statewide elected official was serving at the time of disablement.**

104.1091. 1. Notwithstanding any provision of the year 2000 plan to the contrary,  
2 each person who first becomes an employee on or after January 1, 2011, shall be a member of  
3 the year 2000 plan subject to the provisions of this section.

4 2. A member's normal retirement eligibility shall be as follows:

5 (1) The member's attainment of at least age sixty-seven and the completion of at least  
6 ten years of credited service; or the member's attainment of at least age fifty-five with the sum  
7 of the member's age and credited service equaling at least ninety; or, in the case of a member  
8 who is serving as a uniformed member of the highway patrol and subject to the mandatory  
9 retirement provisions of section 104.081, such member's attainment of at least age sixty or the  
10 attainment of at least age fifty-five with ten years of credited service;

11 (2) For members of the general assembly, the member's attainment of at least age  
12 sixty-two and the completion of at least three full biennial assemblies; or the member's  
13 attainment of at least age fifty-five with the sum of the member's age and credited service  
14 equaling at least ninety;

15 (3) For statewide elected officials, the official's attainment of at least age sixty-two  
16 and the completion of at least four years of credited service; or the official's attainment of at

17 least age fifty-five with the sum of the official's age and credited service equaling at least  
18 ninety.

19 3. A vested former member's normal retirement eligibility shall be based on the  
20 attainment of at least age sixty-seven and the completion of at least ten years of credited  
21 service.

22 4. A temporary annuity paid pursuant to subsection 4 of section 104.1024 shall be  
23 payable if the member has attained at least age fifty-five with the sum of the member's age  
24 and credited service equaling at least ninety; or in the case of a member who is serving as a  
25 uniformed member of the highway patrol and subject to the mandatory retirement provisions  
26 of section 104.081, the temporary annuity shall be payable if the member has attained at least  
27 age sixty, or at least age fifty-five with ten years of credited service.

28 5. A member, other than a member who is serving as a uniformed member of the  
29 highway patrol and subject to the mandatory retirement provisions of section 104.081, shall  
30 be eligible for an early retirement annuity upon the attainment of at least age sixty-two and  
31 the completion of at least ten years of credited service. A vested former member **who**  
32 **terminated employment prior to the attainment of early retirement eligibility** shall not be  
33 eligible for early retirement.

34 6. The provisions of subsection 6 of section 104.1021 and section 104.344 as applied  
35 pursuant to subsection 7 of section 104.1021 and section 104.1090 shall not apply to members  
36 covered by this section.

37 7. The minimum credited service requirements of five years contained in sections  
38 104.1018, 104.1030, 104.1036, and 104.1051 shall be ten years for members covered by this  
39 section. The normal and early retirement eligibility requirements in this section shall apply  
40 for purposes of administering section 104.1087.

41 8. A member shall be required to contribute four percent of the member's pay to the  
42 retirement system, which shall stand to the member's credit in his or her individual account  
43 with the system, together with investment credits thereon, for purposes of funding retirement  
44 benefits payable under the year 2000 plan, subject to the following provisions:

45 (1) The state of Missouri employer, pursuant to the provisions of 26 U.S.C. Section  
46 414(h)(2), shall pick up and pay the contributions that would otherwise be payable by the  
47 member under this section. The contributions so picked up shall be treated as employer  
48 contributions for purposes of determining the member's pay that is includable in the member's  
49 gross income for federal income tax purposes;

50 (2) Member contributions picked up by the employer shall be paid from the same  
51 source of funds used for the payment of pay to a member. A deduction shall be made from  
52 each member's pay equal to the amount of the member's contributions picked up by the

53 employer. This deduction, however, shall not reduce the member's pay for purposes of  
54 computing benefits under the retirement system pursuant to this chapter;

55 (3) Member contributions so picked up shall be credited to a separate account within  
56 the member's individual account so that the amounts contributed pursuant to this section may  
57 be distinguished from the amounts contributed on an after-tax basis;

58 (4) The contributions, although designated as employee contributions, shall be paid  
59 by the employer in lieu of the contributions by the member. The member shall not have the  
60 option of choosing to receive the contributed amounts directly instead of having them paid by  
61 the employer to the retirement system;

62 (5) Interest shall be credited annually on June thirtieth based on the value in the  
63 account as of July first of the immediately preceding year at a rate of four percent. Effective  
64 June 30, 2014, and each June thirtieth thereafter, the interest crediting rate shall be equal to  
65 the investment rate that is published by the United States Department of Treasury, or its  
66 successor agency, for fifty-two week treasury bills for the relevant auction that is nearest to  
67 the preceding July first, or a successor treasury bill investment rate as approved by the board  
68 if the fifty-two week treasury bill is no longer issued. Interest credits shall cease upon  
69 termination of employment if the member is not a vested former member. Otherwise, interest  
70 credits shall cease upon retirement or death;

71 (6) A vested former member or a former member who is not vested may request a  
72 refund of his or her contributions and interest credited thereon. If such member is married at  
73 the time of such request, such request shall not be processed without consent from the spouse.  
74 Such member is not eligible to request a refund if such member's retirement benefit is subject  
75 to a division of benefit order pursuant to section 104.1051. Such refund shall be paid by the  
76 system ~~[after]~~ **within an administratively reasonable period, but no sooner than** ninety  
77 days from the date of termination of employment ~~[or the request, whichever is later, and].~~  
78 **The amount refunded** shall include all **employee** contributions made to any retirement plan  
79 administered by the system and interest credited thereon. A vested former member may not  
80 request a refund after such member becomes eligible for normal retirement. A vested former  
81 member or a former member who is not vested who receives a refund shall forfeit all the  
82 member's credited service and future rights to receive benefits from the system and shall not  
83 be eligible to receive any ~~[long-term]~~ disability benefits; provided that any member or vested  
84 former member receiving ~~[long-term]~~ disability benefits shall not be eligible for a refund. If  
85 such member subsequently becomes an employee and works continuously for at least one  
86 year, the credited service previously forfeited shall be restored if the member returns to the  
87 system the amount previously refunded plus interest at a rate established by the board;

88 (7) The beneficiary of any member who made contributions shall receive a refund  
89 upon the member's death equal to the amount, if any, of such contributions and interest

90 credited thereon less any retirement benefits received by the member unless an annuity is  
91 payable to a survivor or beneficiary as a result of the member's death. In that event, the  
92 beneficiary of the survivor or beneficiary who received the annuity shall receive a refund  
93 upon the survivor's or beneficiary's death equal to the amount, if any, of the member's  
94 contributions less any annuity amounts received by the member and the survivor or  
95 beneficiary.

96 9. The employee contribution rate, the benefits provided under the year 2000 plan to  
97 members covered under this section, and any other provision of the year 2000 plan with  
98 regard to members covered under this section may be altered, amended, increased, decreased,  
99 or repealed, but only with respect to services rendered by the member after the effective date  
100 of such alteration, amendment, increase, decrease, or repeal, or, with respect to interest  
101 credits, for periods of time after the effective date of such alteration, amendment, increase,  
102 decrease, or repeal.

103 10. For purposes of members covered by this section, the options under section  
104 104.1027 shall be as follows:

105 Option 1.

106 A retiree's life annuity shall be reduced to a certain percent of the annuity otherwise  
107 payable. Such percent shall be eighty-eight and one half percent adjusted as follows: if the  
108 retiree's age on the annuity starting date is younger than sixty-seven years, an increase of  
109 three-tenths of one percent for each year the retiree's age is younger than age sixty-seven  
110 years; and if the beneficiary's age is younger than the retiree's age on the annuity starting date,  
111 a decrease of three-tenths of one percent for each year of age difference; and if the retiree's  
112 age is younger than the beneficiary's age on the annuity starting date, an increase of three-  
113 tenths of one percent for each year of age difference; provided, after all adjustments the  
114 option 1 percent cannot exceed ninety-four and one quarter percent. Upon the retiree's death,  
115 fifty percent of the retiree's reduced annuity shall be paid to such beneficiary who was the  
116 retiree's spouse on the annuity starting date or as otherwise provided by subsection 5 of this  
117 section.

118 Option 2.

119 A retiree's life annuity shall be reduced to a certain percent of the annuity otherwise  
120 payable. Such percent shall be eighty-one percent adjusted as follows: if the retiree's age on  
121 the annuity starting date is younger than sixty-seven years, an increase of four-tenths of one  
122 percent for each year the retiree's age is younger than sixty-seven years; and if the  
123 beneficiary's age is younger than the retiree's age on the annuity starting date, a decrease of  
124 five-tenths of one percent for each year of age difference; and if the retiree's age is younger  
125 than the beneficiary's age on the annuity starting date, an increase of five-tenths of one  
126 percent for each year of age difference; provided, after all adjustments the option 2 percent

127 cannot exceed eighty-seven and three quarter percent. Upon the retiree's death one hundred  
128 percent of the retiree's reduced annuity shall be paid to such beneficiary who was the retiree's  
129 spouse on the annuity starting date or as otherwise provided by subsection 5 of this section.

130 Option 3.

131 A retiree's life annuity shall be reduced to ninety-three percent of the annuity  
132 otherwise payable. If the retiree dies before having received one hundred twenty monthly  
133 payments, the reduced annuity shall be continued for the remainder of the one hundred  
134 twenty-month period to the retiree's designated beneficiary provided that if there is no  
135 beneficiary surviving the retiree, the present value of the remaining annuity payments shall be  
136 paid as provided under subsection 3 of section 104.620. If the beneficiary survives the retiree  
137 but dies before receiving the remainder of such one hundred twenty monthly payments, the  
138 present value of the remaining annuity payments shall be paid as provided under subsection 3  
139 of section 104.620.

140 Option 4.

141 A retiree's life annuity shall be reduced to eighty-six percent of the annuity otherwise  
142 payable. If the retiree dies before having received one hundred eighty monthly payments, the  
143 reduced annuity shall be continued for the remainder of the one hundred eighty-month period  
144 to the retiree's designated beneficiary provided that if there is no beneficiary surviving the  
145 retiree, the present value of the remaining annuity payments shall be paid as provided under  
146 subsection 3 of section 104.620. If the beneficiary survives the retiree but dies before  
147 receiving the remainder of such one hundred eighty monthly payments, the present value of  
148 the remaining annuity payments shall be paid as provided under subsection 3 of section  
149 104.620.

150 11. The provisions of subsection 6 of section 104.1024 shall not apply to members  
151 covered by this section.

152 12. Effective January 1, 2018, a member who is not a statewide elected official or a  
153 member of the general assembly shall be eligible for retirement under this subsection subject  
154 to the following conditions:

155 (1) A member's normal retirement eligibility shall be based on the attainment of at  
156 least age sixty-seven and the completion of at least five years of credited service; or the  
157 member's attainment of at least age fifty-five with the sum of the member's age and credited  
158 service equaling at least ninety; or in the case of a member who is serving as a uniformed  
159 member of the highway patrol and subject to the mandatory retirement provisions of section  
160 104.081, such member's attainment of at least age sixty or the attainment of at least age fifty-  
161 five with five years of credited service;

162 (2) A vested former member's normal retirement eligibility shall be based on the  
163 attainment of at least age sixty-seven and the completion of at least five years of credited

164 service; **except that, a vested former member who terminates employment after the**  
165 **attainment of normal retirement eligibility as defined in subdivision (1) of this**  
166 **subsection shall be covered under such subdivision;**

167 (3) A temporary annuity paid under subsection 4 of section 104.1024 shall be payable  
168 if the member has attained at least age fifty-five with the sum of the member's age and  
169 credited service equaling at least ninety; or in the case of a member who is serving as a  
170 uniformed member of the highway patrol and subject to the mandatory retirement provisions  
171 of section 104.081, the temporary annuity shall be payable if the member has attained at least  
172 age sixty, or at least age fifty-five with five years of credited service;

173 (4) A member, other than a member who is serving as a uniformed member of the  
174 highway patrol and subject to the mandatory retirement provisions of section 104.081, shall  
175 be eligible for an early retirement annuity upon the attainment of at least age sixty-two and  
176 the completion of at least five years of credited service. A vested former member **who**  
177 **terminated employment prior to the attainment of early retirement eligibility** shall not be  
178 eligible for early retirement;

179 (5) The normal and early retirement eligibility requirements in this subsection shall  
180 apply for purposes of administering section 104.1087;

181 (6) The survivor annuity payable under section 104.1030 for vested former members  
182 **who terminated employment prior to the attainment of early retirement eligibility and**  
183 **who are** covered by this section shall not be payable until the deceased member would have  
184 reached his or her normal retirement eligibility under this subsection;

185 (7) The annual cost-of-living adjustment payable under section 104.1045 shall not  
186 commence until the second anniversary of ~~[a vested former member's]~~ the annuity starting  
187 date for **vested former members who terminated employment prior to the attainment of**  
188 **early retirement eligibility and who are** covered by this subsection;

189 (8) The unused sick leave credit granted under subsection 2 of section 104.1021 shall  
190 not apply to members covered by this subsection unless the member terminates employment  
191 after reaching normal retirement eligibility or becoming eligible for an early retirement  
192 annuity under this subsection; and

193 (9) The minimum credited service requirements of five years contained in sections  
194 104.1018, 104.1030, 104.1036, and 104.1051 shall be five years for members covered by this  
195 subsection.

476.521. 1. Notwithstanding any provision of chapter 476 to the contrary, each  
2 person who first becomes a judge on or after January 1, 2011, and continues to be a judge may  
3 receive benefits as provided in sections 476.445 to 476.688 subject to the provisions of this  
4 section.

5           2. Any person who is at least sixty-seven years of age, has served in this state an  
6 aggregate of at least twelve years, continuously or otherwise, as a judge, and ceases to hold  
7 office by reason of the expiration of the judge's term, voluntary resignation, or retirement  
8 pursuant to the provisions of Subsection 2 of Section 24 of Article V of the Constitution of  
9 Missouri may receive benefits as provided in sections 476.515 to 476.565. The twelve-year  
10 requirement of this subsection may be fulfilled by service as judge in any of the courts  
11 covered, or by service in any combination as judge of such courts, totaling an aggregate of  
12 twelve years. Any judge who is at least sixty-seven years of age and who has served less than  
13 twelve years and is otherwise qualified under sections 476.515 to 476.565 may retire after  
14 reaching age sixty-seven, or thereafter, at a reduced retirement compensation in a sum equal  
15 to the proportion of the retirement compensation provided in section 476.530 that his or her  
16 period of judicial service bears to twelve years.

17           3. Any person who is at least sixty-two years of age or older, has served in this state  
18 an aggregate of at least twenty years, continuously or otherwise, as a judge, and ceases to hold  
19 office by reason of the expiration of the judge's term, voluntary resignation, or retirement  
20 pursuant to the provisions of Subsection 2 of Section 24 of Article V of the Constitution of  
21 Missouri may receive benefits as provided in sections 476.515 to 476.565. The twenty-year  
22 requirement of this subsection may be fulfilled by service as a judge in any of the courts  
23 covered, or by service in any combination as judge of such courts, totaling an aggregate of  
24 twenty years. Any judge who is at least sixty-two years of age and who has served less than  
25 twenty years and is otherwise qualified under sections 476.515 to 476.565 may retire after  
26 reaching age sixty-two, at a reduced retirement compensation in a sum equal to the proportion  
27 of the retirement compensation provided in section 476.530 that his or her period of judicial  
28 service bears to twenty years.

29           4. All judges under this section required by the provisions of Section 26 of Article V  
30 of the Constitution of Missouri to retire at the age of seventy years shall retire upon reaching  
31 that age.

32           5. The provisions of sections 104.344, 476.524, and 476.690 shall not apply to judges  
33 covered by this section.

34           6. A judge shall be required to contribute four percent of the judge's compensation to  
35 the retirement system, which shall stand to the judge's credit in his or her individual account  
36 with the system, together with investment credits thereon, for purposes of funding retirement  
37 benefits payable as provided in sections 476.515 to 476.565, subject to the following  
38 provisions:

39           (1) The state of Missouri employer, pursuant to the provisions of 26 U.S.C. Section  
40 414(h)(2), shall pick up and pay the contributions that would otherwise be payable by the  
41 judge under this section. The contributions so picked up shall be treated as employer

42 contributions for purposes of determining the judge's compensation that is includable in the  
43 judge's gross income for federal income tax purposes;

44 (2) Judge contributions picked up by the employer shall be paid from the same source  
45 of funds used for the payment of compensation to a judge. A deduction shall be made from  
46 each judge's compensation equal to the amount of the judge's contributions picked up by the  
47 employer. This deduction, however, shall not reduce the judge's compensation for purposes  
48 of computing benefits under the retirement system pursuant to this chapter;

49 (3) Judge contributions so picked up shall be credited to a separate account within the  
50 judge's individual account so that the amounts contributed pursuant to this section may be  
51 distinguished from the amounts contributed on an after-tax basis;

52 (4) The contributions, although designated as employee contributions, are being paid  
53 by the employer in lieu of the contributions by the judge. The judge shall not have the option  
54 of choosing to receive the contributed amounts directly instead of having them paid by the  
55 employer to the retirement system;

56 (5) Interest shall be credited annually on June thirtieth based on the value in the  
57 account as of July first of the immediately preceding year at a rate of four percent. **Effective**  
58 **June 30, 2023, and each June thirtieth thereafter, the interest crediting rate shall be**  
59 **equal to the investment rate that is published by the United States Department of**  
60 **Treasury, or its successor agency, for fifty-two-week treasury bills for the relevant**  
61 **auction that is nearest to the preceding July first, or a successor treasury bill investment**  
62 **rate as approved by the board if the fifty-two-week treasury bill is no longer issued.**  
63 Interest credits shall cease upon retirement **or death** of the judge;

64 (6) A judge whose employment is terminated may request a refund of his or her  
65 contributions and interest credited thereon. If such judge is married at the time of such  
66 request, such request shall not be processed without consent from the spouse. A judge is not  
67 eligible to request a refund if the judge's retirement benefit is subject to a division of benefit  
68 order pursuant to section 104.312. Such refund shall be paid by the system after ninety days  
69 from the date of termination of employment or the request, whichever is later and shall  
70 include all contributions made to any retirement plan administered by the system and interest  
71 credited thereon. A judge may not request a refund after such judge becomes eligible for  
72 retirement benefits under sections 476.515 to 476.565. A judge who receives a refund shall  
73 forfeit all the judge's service and future rights to receive benefits from the system and shall  
74 not be eligible to receive any long-term disability benefits; provided that any judge or former  
75 judge receiving long-term disability benefits shall not be eligible for a refund. If such judge  
76 subsequently becomes a judge and works continuously for at least one year, the service  
77 previously forfeited shall be restored if the judge returns to the system the amount previously  
78 refunded plus interest at a rate established by the board;

79 (7) The beneficiary of any judge who made contributions shall receive a refund upon  
80 the judge's death equal to the amount, if any, of such contributions **and interest credited**  
81 **thereon**, less any retirement benefits received by the judge unless an annuity is payable to a  
82 survivor or beneficiary as a result of the judge's death. In that event, the beneficiary of the  
83 survivor or beneficiary who received the annuity shall receive a refund upon the survivor's or  
84 beneficiary's death equal to the amount, if any, of the judge's contributions less any annuity  
85 amounts received by the judge and the survivor or beneficiary.

86 7. The employee contribution rate, the benefits provided under sections 476.515 to  
87 476.565 to judges covered under this section, and any other provision of sections 476.515 to  
88 476.565 with regard to judges covered under this section may be altered, amended, increased,  
89 decreased, or repealed, but only with respect to services rendered by the judge after the  
90 effective date of such alteration, amendment, increase, decrease, or repeal, or, with respect to  
91 interest credits, for periods of time after the effective date of such alteration, amendment,  
92 increase, decrease, or repeal.

93 8. Any judge who is receiving retirement compensation under section 476.529 or  
94 476.530 who becomes employed as an employee eligible to participate in the closed plan or in  
95 the year 2000 plan under chapter 104, shall not receive such retirement compensation for any  
96 calendar month in which the retired judge is so employed. Any judge who is receiving  
97 retirement compensation under section 476.529 or section 476.530 who subsequently serves  
98 as a judge as defined pursuant to subdivision (4) of subsection 1 of section 476.515 shall not  
99 receive such retirement compensation for any calendar month in which the retired judge is  
100 serving as a judge; except that upon retirement such judge's annuity shall be recalculated to  
101 include any additional service or salary accrued based on the judge's subsequent service. A  
102 judge who is receiving compensation under section 476.529 or 476.530 may continue to  
103 receive such retirement compensation while serving as a senior judge or senior commissioner  
104 and shall receive additional credit and salary for such service pursuant to section 476.682.

2 ~~[104.130. Upon the death of a retired member, the board shall pay to~~  
3 ~~such member's designated beneficiaries or to his estate a death benefit equal to~~  
4 ~~the excess, if any, of the accumulated contributions of the member at~~  
5 ~~retirement over the total amount of retirement benefits received by such~~  
~~member prior to his death.]~~

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